

COUNTY OF MILWAUKEE

MISSION STATEMENT

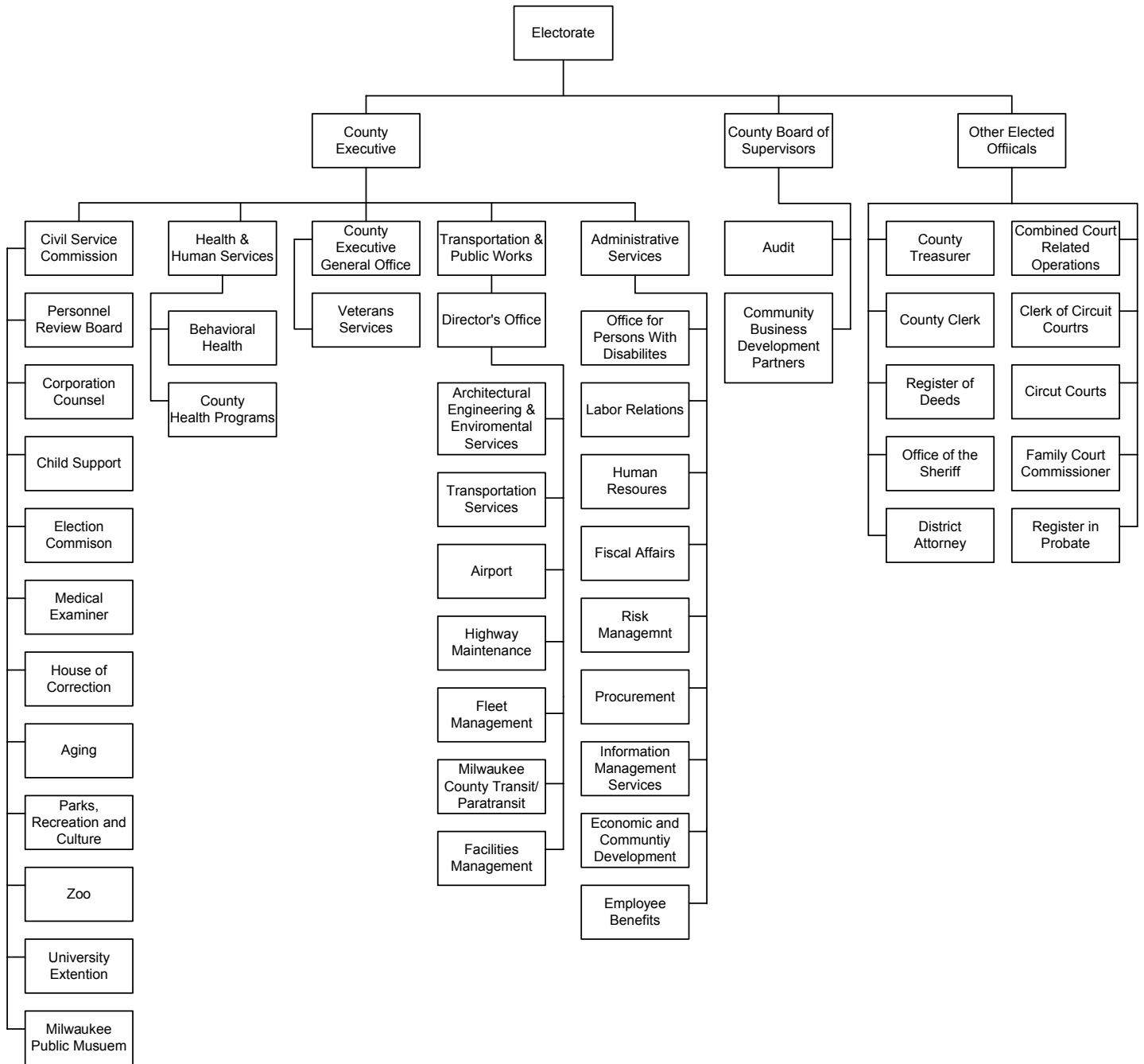
Milwaukee County Government will provide high-quality, responsive services that enhance self-sufficiency, personal safety, economic opportunity and quality of life for all its people.

VISION STATEMENT

The County of Milwaukee will be the premier county in the State of Wisconsin. The County will be a regional leader and the State's economic and cultural center because of its diverse, affordable, safe environment and its efficient and responsive government. It will be a county where people want to live, work and play because:

- ✓ Bright futures for children and youth are secured because of the priority placed on building strong and nurturing families;
- ✓ Every citizen enjoys basic well-being and has access to services that foster self-sufficiency and lead to a rewarding life;
- ✓ Older adults' unique and evolving needs are respected in a community that values their vital and integrated role in society;
- ✓ Cultural, ethnic and socioeconomic diversity is valued by all County residents and businesses;
- ✓ Business flourishes because economic development and opportunity are supported, and every citizen has access to family supporting employment;
- ✓ Affordable, convenient and well-maintained transportation systems promote economic growth and provide all citizens with a means to participate fully in society;
- ✓ Safe communities result from a continued emphasis on prevention and early intervention and an awareness that individuals are held accountable for their actions;
- ✓ Parks and the natural environment thrive because of a community-wide appreciation of nature and commitment to environmental stewardship;
- ✓ Recreational and cultural opportunities are abundant and accessible to all;
- ✓ Challenges are met with new efficiencies driven by innovative application of technology and educational excellence;
- ✓ Tax dollars are spent prudently and effectively and a customer-focused government is accountable to its residents and businesses.

Milwaukee County Government will be one of many leaders that contribute to making this vision a reality.



Milwaukee County Board

Lee Holloway
Chairman

Richard D. Nyklewicz, Jr.
First Vice-Chairman

Ryan P. McCue
Second Vice-Chairman

Mark A. Borkowski
Gerry P. Broderick
Paul M. Cesarz
Toni M. Clark
Elizabeth M. Coggs-Jones
Lynne D. De Bruin
Dan Devine
Marina Dimitrijevic
Willie Johnson, Jr.
Michael Mayo, Sr.
Roger H. Quindel
Joseph Rice
James J. Schmitt
John F. Weishan, Jr.
Peggy West
James G. White

TABLE OF CONTENTS

INTRODUCTION

Budget Process
Budgetary Basis of Accounting
Expenditure Controls
Budget Documents

2007 BUDGET HIGHLIGHTS

SCHEDULES AND CHARTS

Comparison of 2006 Adopted Budget and 2007 Adopted Budget
Functional Tax Levy Distribution
Comparison of Expenditures, Revenues and Tax Levy (2002 to 2007)
Summary of Legislative and Executive Function (Schedule A)
Summary of Staff Function (Schedule B)
Summary of County-Wide Non Departmental Function (Schedule C)
Summary of County-Wide Revenue Function (Schedule D)
Summary of Courts and Judiciary Function (Schedule E)
Summary of General Governmental Function (Schedule F)
Summary of Public Safety Function (Schedule G)
Summary of Transportation and Public Works Function (Schedule H)
Summary of Health and Human Services Function (Schedule I)
Summary of Parks, Recreation and Culture Function (Schedule J)
Summary of Debt Service Function (Schedule K)
Summary of Capital Improvements Function (Schedule L)
Summary of Trust Funds (Schedule M)

FUNCTIONAL AREA SUMMARIES

County-wide Revenue
County-wide Non-Departmental
Legislative and Executive
Staff
Courts and Judiciary
General Government
Public Safety
Transportation and Public Works
Health and Human Services
Parks, Recreation and Culture
Debt Service

BUDGET NARRATIVES

Legislative and Executive Function

<u>Org.</u>	<u>Department Name</u>
-------------	------------------------

1000	- County Board
1001	- County Board-Department of Audit
1040	- County Board-Office of Community Business Development Partners
1011	- County Executive-General Office
1021	- County Executive-Veterans Service

Staff Function

<u>Org.</u>	<u>Department Name</u>
-------------	------------------------

1110	- Civil Service Commission
1120	- Personnel Review Board
1130	- Corporation Counsel
1019	- Department of Administrative Services-Office for Persons with Disabilities
1135	- Department of Administrative Services-Labor Relations
1140	- Department of Administrative Services-Human Resources
1188	- Department of Administrative Services-Employee Benefits
1150	- Department of Administrative Services-Risk Management
1151	- Department of Administrative Services-Administration and Fiscal Affairs
1152	- Department of Administrative Services-Procurement
1160	- Department of Administrative Services-Information Management Services
1192	- Department of Administrative Services-Economic and Community Development

Non-Departmental Revenues and Expenditures

Courts and Judiciary Function

<u>Org.</u>	<u>Department Name</u>
-------------	------------------------

2000	- Combined Court Related Operations
2430	- Department of Child Support

General Governmental Services Function

<u>Org.</u>	<u>Department Name</u>
-------------	------------------------

3010	- Election Commission
3090	- County Treasurer
3270	- County Clerk
3400	- Register of Deeds

Public Safety and Judiciary Function

<u>Org.</u>	<u>Department Name</u>
-------------	------------------------

4000	- Office of the Sheriff
4300	- House of Correction
4500	- District Attorney
4900	- Medical Examiner

Public Works and Transportation Function

Org. Department Name

- 5040 - Department of Transportation and Public Works -Airport
- 5070 - Department of Transportation and Public Works -Transportation Services
- 5080 - Department of Transportation and Public Works -Architectural, Engineering and Environmental Services
- 5100 - Department of Transportation and Public Works -Highway Maintenance
- 5300 - Department of Transportation and Public Works -Fleet Management
- 5600 - Milwaukee County Transit/Paratransit System
- 5700 - Department of Transportation and Public Works -Facilities Management
- 5800 - Department of Transportation and Public Works -Director's Office

Health and Human Services Function

Org. Department Name

- 6300 - Department of Health and Human Services-Behavioral Health Division
- 7200 - Department of Health and Human Services-County Health Programs
- 7900 - Department on Aging
- 8000 - Department of Health and Human Services

Parks, Recreation and Culture Function

Org. Department Name

- 9000 - Department of Parks, Recreation and Culture
- 9500 - Zoological Department
- 9700 - Milwaukee Public Museum
- 9910 - University Extension Service

Debt Service Function

Org. Department Name

- 9960 - General County Debt Service

Appendix

Budget Message of the County Executive

Glossary

Comparison of Funded Full Time Position Equivalents

Capital Improvements

INTRODUCTION

Milwaukee County's 2007 Adopted Budget serves several important purposes. First, it functions as a statement of policy developed and approved by the County's elected officials. Second, the Budget documents serve as a financial and operational plan that assists departmental administrators in fulfilling their responsibility to provide needed public services in an effective and efficient manner. Finally, the Budget is a source of information for the general public, enabling citizens to understand the many functions of County government and how its resources are allocated.

THE BUDGET PROCESS

The process associated with the Budget's compilation and adoption is a long and difficult task. It starts in early March and becomes a reality in mid-November, at which time a budget is adopted and official appropriations are provided. The time sequence of the complete budget process is as follows:

March through May	Compilation of personal service cost data and projections of utility and commodity price changes prepared by the Budget Section and submitted to the operating departments. Budget instructions and forms are submitted to department administrators.
May 1	Capital Budget requests are submitted by County agencies to the Department of Transportation and Public Works.
June 1-15	Operating Budget requests and revenue estimates are submitted by County agencies to the Department of Administrative Services.
June/July	County Executive Public Hearing on the Budget, inviting County department administrators and the general public to comment on the Requested Budget. County Executive reviews agency budget requests.
August 15	Department of Administrative Services submits to the County Board a summary of requested budgets.
October 1	County Executive presents to the County Board the Executive Budget for the subsequent year. This is then referred to the Board's Finance and Audit Committee for review and recommendation.
October 1 - to 1st week in November	Finance and Audit Committee reviews the County Executive Budget.
14 days or more prior to County Board Public Hearing	Publication of County Executive Budget in newspapers.
November - Not later than 1st Monday of month	County Board public hearing on Budget, inviting members of general public to comment on the Executive Budget and Finance and Audit Committee changes to date.
Monday after 1st Thursday in November	County Board annual meeting and the adoption of the Budget and tax levies. During this meeting, the County Board acts on the amendments and recommendations submitted by the Finance and Audit Committee relative to the County Executive's Budget as well as amendments submitted by individual County Board members.
January 1 of the succeeding year	Departments translate Budget to public services.

Among the numerous duties and responsibilities of the County Executive, the broadest and most far ranging is the annual submission of the Executive Budget to the County Board. The Executive Budget can be an effective overall force in shaping policy and directing management. It is used to forge a responsible administrative organization out of a collection of unrelated departmental units. The value of a single responsible executive voice for County government is particularly apparent and best exemplified in the development of the Executive Budget. By this means, important problems are discussed and addressed and, more importantly, a tremendous growth in understanding of mutual problems occurs.

The Budget Section in the Fiscal Affairs Division of the Department of Administrative Services is primarily responsible for guidance and assistance in the compilation and adoption of the County's billion dollar annual Budget. This division provides assistance to the County Executive in the review of budget requests submitted by County agencies.

After presentation of the Executive Budget to the County Board of Supervisors, the Budget Section assists in presenting the Executive Budget to the County Board's Finance and Audit Committee. The Finance and Audit Committee reviews the Budget over a four to six week time period. The County Board adopts the final Budget in mid-November. After the Budget has been adopted and a detailed summary of appropriations is provided to County departments, the Budget Section and Controller's Office work with the County Executive and the Finance and Audit Committee in monitoring the Budget during the fiscal year. This monitoring involves periodic checks of expenditures against appropriations, reviewing actual revenue compared to budgeted revenue and reviewing requests for transfer of appropriations. This completes the budget process.

BUDGETARY BASIS OF ACCOUNTING

In accordance with Generally Accepted Accounting Principles (GAAP), the accounts of the County are maintained on the basis of funds. Each fund is a separate fiscal and accounting entity. The various funds are grouped into the following categories:

Governmental Funds

General Fund

The General Fund is used to account for all financial resources, except those required to be accounted for in another fund.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and the payment of principal and interest on long-term general obligation debt.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources segregated for the acquisition of construction of major capital facilities other than those financed by proprietary funds.

Proprietary Funds

Enterprise Funds

The Enterprise Funds are used to account for operations that provide services which are financed primarily by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.

Internal Service Funds

The Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments in the County or to other governmental entities, on a cost-reimbursement basis.

Governmental Funds

Governmental funds utilize the modified accrual basis of accounting, except for the treatment of the Fund Balance Reserved for Appropriations. For budget purposes, the Fund Balance Reserved for Appropriations is reflected as other financing sources, whereas, for accounting purposes it is reflected as part of fund balance.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures and commitments of the current period. Expenditures are recognized when the related liability is incurred, if measurable.

Proprietary Funds

Proprietary funds utilize the accrual basis of accounting. Under the accrual basis, revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred.

EXPENDITURE CONTROLS

Under Wisconsin State Statute, no payment may be authorized or made and no obligation incurred against the County unless the County has sufficient appropriations for each payment. Budgetary control over expenditures is maintained by a formal appropriation and encumbrance system. Encumbrances are charged against appropriations when purchase orders, contracts or other commitments are incurred. Liabilities which exceed appropriation balances are not paid until an increased appropriation is made available.

Every appropriation excepting an appropriation for capital expenditure or major repair lapses at December 31, to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure or a major repair continues in force until the purpose for which it was made has been accomplished or abandoned or three years pass without any expenditure or encumbrance. The County Board of Supervisors approves carryovers recommended by the Department of Administrative Services.

The legal level of control for each budget is by department. Once the Budget is adopted, transfers of appropriations among departments require approval by the Board of Supervisors. Supplemental appropriations for the purpose of public emergencies or from the contingency appropriation may be made from unanticipated revenues received or surplus, as defined by resolution adopted by a vote of two-thirds of the members of the Board of Supervisors. Supplemental appropriations from the issuance of tax anticipation notes require an affirmative vote of three-fourths of the members of the Board of Supervisors.

BUDGET DOCUMENTS

The 2007 Adopted Budget publications are as follows:

- The *2007 Adopted Budget* is presented in three volumes and provides detailed information and in-depth analysis of the Budget. Volume One is organized into three major sections. The first section presents summary information on the *2006 Adopted Budget* and includes a summary of major program and policy highlights of the Adopted Budget and summary schedules and graphs reflecting budgeted revenues and expenditures for 2006 and 2007 by fund and function. Volume Two presents detailed expenditures by object for each department. Volume Three provides position detail for each department.

The second section provides more in-depth analysis of the Operating Budget by department. Each departmental budget includes a Statement of Operating Authority and Purpose, Department Description and Objectives for 2007, a Budget and Personnel Summary, Budget Highlights and an Organizational Chart. Some of the large or complex budgets are presented programmatically, providing separate descriptions and analyses of the various programs that comprise the department's operations.

The third section is the Appendix and is the last major section of the Budget. The Appendix provides the reader with the County Executive's budget message presenting his Recommended Budget, a glossary of key terms and a presentation of County-wide position equivalents.

A separate *Adopted Capital Improvements Budget* is published in the beginning of the budget year, which provides project-by-project detail and five-year planning goals, objectives and funding requirements.

Copies of the budget publications are distributed to the County Executive, the County Board of Supervisors and department administrators, and are available on Milwaukee County's website.

2007 BUDGET HIGHLIGHTS

Staff

DAS – Office for Persons with Disabilities: To meet the Office for Persons with Disabilities responsibilities to ensure accessibility in County owned and operated facilities, \$150,000 is appropriated for maintenance of accessibility-related assets. The department and the Department of Administrative Services – Fiscal Affairs, will coordinate implementation of this maintenance program.

County Executive – Veterans Service: The budget for the Veterans Service Office includes an appropriation of \$13,500 for an Emergency Fund for veterans, in compliance with Wis. Stat s. 45.10. The purpose of the fund is to provide emergency food or travel to needy veterans as determined by the Milwaukee County Veterans Service Board of Commissioners.

DAS – Economic and Community Development: To better assist the Department of Economic and Community Development's efforts, one Economic Development Specialist position is created at a total cost of \$55,314, excluding fringe benefits.

DAS – Labor Relations: Within the Department of Administrative Services (DAS), Labor Relations becomes a distinct division in 2007. Labor Relations was previously a division within DAS – Human Resources. Personnel comprising Labor Relations are transferred from DAS – Human Resources to the new division.

DAS – Employee Benefits: A new division of Employee Benefits is created within DAS. The division of Employee Benefits will manage the employee fringe benefits program including health care benefits and retirement benefits for Milwaukee County employees and retirees. The Director of Employee Benefits will report on a regular basis to the Health Benefits Advisory Committee created by County Board Resolution.

DAS – Information Management Services Division: In order to mitigate rising technology costs and increase flexibility in areas of expertise, IMSD has been aggressively seeking ways to cooperate with regional partners. To date, Milwaukee County has partnered with Racine County in the development of a joint child support call center; Waukesha County to develop a combined help desk support project; and the City of Milwaukee to create a collaborative website to make constituent searches for municipal services easier and a sharing of space in the City's Data Center. In 2007, the Counties will focus on a shared technology purchase of communication equipment and sharing of contract support staff. The Counties will continue to seek opportunities for regional cooperation to share IT costs, services and staff in order to provide flexibility in employee skill sets reduce duplicative expenditures while increasing customer service within the tri-county area.

Courts & Judiciary

Combined Court Related Operations: Bailiff services—provided by the Office of the Sheriff—are crosscharged to the Combined Court Related Operations at a cost of \$9,408,822. The budgeted allocation provides coverage for 74 bailiff posts in 2007.

For 2007, Combined Court Related Operations anticipates receipt of an additional payment for the Court Support Grant bringing total budgeted revenue for this grant to \$6,155,915. Receipt of the additional payment is due to a possible change in the State's methodology for allocating revenue to counties.

Crosscharges to the Child Support program from the Family Court Commissioner, District Attorney, and Clerk of Circuit Court are limited to the 66 percent federal revenue offset. The remaining 34 percent of costs not eligible for federal revenue offset are charged back to Combined Court Related Operations in the amount of \$1,012,529.

Child Support Enforcement: Under the terms of the Federal Deficit Budget Reduction Act beginning on October 1, 2007 the Department may no longer attain federal match for the expenditure of incentive revenue. The cost to the Department for 2007 in comparison to 2006 is estimated at \$2,000,000. For 2007, the crosscharges to the Child Support program from the Family Court Commissioner, District Attorney and Clerk of Circuit Court are limited to the 66 percent federal revenue offset. The remaining 34 percent that is not eligible for federal revenue offset is charged back to Combined Court Related Operations in the amount of \$1,012,529. 2007 is the first time Family Court Commissioner and Clerk of Circuit Court charges have been limited.

The Department will continue the cooperative agreement to provide telephone customer service for child support in Racine County. The Call Center program began in 2006 as a pilot project and has been successful. For 2007 revenue is budgeted at \$25,000. In addition, the Department is currently marketing this service to other counties.

General Government

County Treasurer: Administrative costs in the Treasurer's Office remain unchanged at \$250 per foreclosure and \$150 for delinquent property listings. These fees anticipate total revenue consistent with the 2006 budget in the amount of \$6,500.

Interest collected on delinquent property taxes increases \$165,000, from \$1,235,000 to \$1,400,000. For 2007, the number of notices processed is anticipated at 6,400, an increase of 2,400 from 2006. These increased figures result from a high incidence of property tax delinquency among Milwaukee County property holders. Earnings on investments are expected to rise to \$6.4 million.

Recent state legislation has expanded the Tax Return Intercept Program (TRIP) to include the collection of delinquent property taxes. In order to handle hard-to-collect delinquent property taxes, the Treasurer's office will begin a TRIP Pilot Program in 2007 to measure its cost-effectiveness.

Public Safety

Medical Examiner: The forensic pathology fellowship program is reduced from two to one (contracted) positions, for a reduction of \$60,000 in contractual services.

Office of the Sheriff: A \$1,000,000 discretionary program expenditure reduction taken in the 2006 Budget continues for the 2007 Budget.

The Jailer Initiative began in 2005 and continues in 2007 with Deputy Sheriff 1s being replaced by Correctional Officer 1s in the Criminal Justice Facility through attrition.

Bailiff services—provided by the Office of the Sheriff—are crosscharged to the Combined Court Related Operations at a cost of \$9,408,822. The budgeted allocation provides coverage for 74 bailiff posts in 2007.

The Office of the Sheriff had entered into a contract with the State of Wisconsin to house State prisoners who are nearing the end of their sentence in the Criminal Justice Facility. This contract is eliminated for 2007. This results in a revenue loss of \$340,000 and a tax levy increase of \$340,000.

House of Correction: In 2007 the House of Correction is budgeted to operate with seven dormitories closed based on population experience. The 2006 Budget was based on 6 dormitories closed. The closure of the additional dorm for 2007 is due to the removal of state inmates.

The Office of the Sheriff had entered into a contract with the State of Wisconsin to house State prisoners who are nearing the end of their sentence in the Criminal Justice Facility. This contract will not continue in 2007. For the House of Correction the discontinuation of the contract results in an expenditure savings of \$400,000, revenue loss of \$703,800, and a net tax levy increase of \$303,800.

An appropriation of \$48,745 is included to execute a professional services contract with Wisconsin Community Service to provide a part-time instructor for an offset printing training program and job placement services. Program costs are offset by an increase in the personal services lump sum.

Transportation and Public Works

Highway Maintenance: County trunk highway major maintenance of \$150,000 for resurfacing or overlaying has been eliminated for 2007. Highway Maintenance, in conjunction with the Transportation Division, uses the Pavement Condition Index (PCI) to determine the eligibility of roadways in need of resurfacing. Resurfacing will be postponed until 2008.

Fleet Management: For 2007, the expenditure authority for fuel and the associated cost of all fueling infrastructure have been removed from the Fleet Management budget and transferred to individual departmental budgets. Having individual departments carry this expenditure authority will encourage departments to conserve fuel and allow departments to track and monitor fuel consumption and cost. Using this methodology, any resulting surpluses/deficits for fuel will remain in each department's budget. Fleet will continue to act as a purchasing agent in order to capture economies of scale.

Transit: The 2007 Budget was developed with no increase in adult cash fares and no reduction of routes. Adult tickets and weekly passes increase from \$14.00 to \$16.00. This includes an increase in premium tickets from \$19 to \$21, an increase in special student passes from \$13.75 to \$15.00 (regular student passes and tickets are no longer available), and an increase in the Commuter Value Pass from \$155 to \$177. These changes result in a net revenue (passenger abatement) increase of \$3,269,668.

Health and Human Services

Behavioral Health Division: The 2007 Budget contains a package of initiatives focused on enhancing permanent housing for persons with mental illness. The Mental Health Housing Initiative contains the following:

- Three County housing programs are transferred to the newly created BHD Housing Section. The ANET program, which supports a network of services for homeless women and families, is funded with a federal grant from the Department of Housing & Urban Development (HUD) in the amount of \$566,220, requiring an additional 20% local tax levy match. The Shelter Plus Care program, which links supportive services with rental subsidies for homeless individuals who are seriously mentally ill, is funded through a HUD grant in the amount of \$2,316,636. The Safe Haven program, which provides a home-like environment to seriously mentally ill homeless individuals who might otherwise be institutionalized, is also federally funded through a HUD grant of \$416,034. Seven positions are transferred to BHD and one position is created to staff the Section.
- Several other appropriations are included within this budget to assist with the Mental Health Housing Initiative: \$75,000 is budgeted to provide additional on-site staff in supported apartments to enable an increase in the number of units of supportive housing for persons with mental illness; a \$25,000 contribution to the Continuum of Care (COC) is budgeted to help provide administrative capacity to the organization to secure more permanent housing; \$50,000 is budgeted to engage an expert to develop a master housing plan for persons with mental health issues and other disabilities. This plan will focus on increased community capacity to support safe, affordable and supportive housing for individuals served by DHHS, with the intent of attracting housing developers to Milwaukee County; \$50,000 is budgeted to implement a joint effort with the City of Milwaukee's Department of Neighborhood Services to improve the quality of housing by issuing certificates of inspection and occupancy to landlord-owners of two-to-six unit dwellings who provide or would like to provide housing to BHD clients.

County Health Programs: Total funding committed for GAMP administrative costs by the four GAMP hospital system partners is \$1,845,248. In addition, the hospital system partners have again agreed to provide \$500,000 to offset the costs associated with 16 crisis respite beds in the Behavioral Health

Division, and Aurora Health Care has agreed to donate approximately \$80,000 of Occupational Health and Safety Services for County employees and \$65,000 for the Nurse Call-Line. The hospital systems have specified that this total commitment of \$2,490,248 is contingent upon the provision of full funding of the GAMP medical expenditure budget in the 2007 Budget.

Aging: In 2006, the Department on Aging moved from their Schlitz Park offices to the Reuss Federal Building. \$628,179 is budgeted in 2007 for space rental costs.

The 2007 Budget reflects \$276,556 in revenue for the Robert Wood Johnson Foundation Community Partnerships for Older Adults grant, and local community match from the Helen Bader, Faye McBeath and the Greater Milwaukee foundations, to fund the Connecting Caring Communities project. This project supports efforts to strengthen the system of long term care for older adults and their caregivers. This is the final year of the grant, which totaled \$1,100,000.

Care Management Organization: Revenues increase \$13,521,942. This reflects the increased per member per month capitated rate from the State that the CMO began receiving in January 2005 as well as increases for new members. The capitated rate in 2007 is the same as the 2006 rate based on preliminary data given to the CMO by the State. Expenditures also increase \$12,227,256, primarily in member services.

Department of Health and Human Services: The appropriation for client services in the Disability Services Division Long Term Support program is increased by \$2,841,951 allowing the department to serve an increased number of program participants due to a significant number of relocations from nursing homes and intermediate care facilities that have occurred in recent years.

Total State Department of Corrections (DOC) charges for juveniles placed into State custody by the Children's Court Judges are projected at \$18,820,510, a decrease of \$2,156,759 compared to 2006. This decrease leaves \$13,447,317 of Youth Aids revenue to be utilized for community-based programs. DHHS – Delinquency and Court Services Division has been able to reduce the number of youth in more costly institutional care by providing a range of community-based alternatives to the Children's Court Judges.

County-wide Revenues and Non-Departmentals

Litigation Reserve Account: The litigation reserve account provides a source of funds for anticipated costs arising out of litigation brought by Milwaukee County relating to the pension benefit changes from 2000 and 2001.

Medicare Part D Revenue Account: Under the Medicare Prescription Drug Improvement and Modernization Act of 2003 and implementing regulations at 42 C.F.R. subpart R, plan sponsors (employers, unions) who offer prescription drug coverage to their qualified covered retirees, are eligible to receive a 28% tax-free subsidy for allowable drug costs. It is estimated that revenues to the County under this program for 2007 will be approximately \$2,000,000.

Other Post Employment Benefits (OPEB): The Governmental Accounting Standards Board (GASB) statement number 45 (GASB-45), issued in 2004, will become effective for Milwaukee County in 2007. This statement establishes standards for the measurement, recognition, and display of Other Post Employment Benefits (OPEB) expenditures and related liabilities. For the County, this OPEB cost is for post retirement health insurance and life insurance benefits for eligible employees. Beginning in 2007, Milwaukee County is required to accrue for the annual cost of OPEB earned by an employee during the year (normal cost) plus the amortization of past service costs earned by an employee prior to the effective date of the new governmental accounting standard. In order to comply with Wisconsin state statutes, proprietary fund departments must follow governmental accounting rules and use accrual accounting. Countywide the 2007 Adopted Budget includes \$13,277,509 of expenditure authority of for additional OPEB liability.

Fringe Benefits

Employee Health Care: The 2007 appropriation for employee health benefits reflects the cost of continuing the contract with Wisconsin Physicians Service Insurance Corporation (WPS). During September 2006, the County Board approved a conversion to a self-insured health insurance product for both the HMO and PPO.

Budgeted costs for the self-insured products may change depending upon utilization and the adoption of collective bargaining agreements with the County's represented employees. In 2007, the County must renegotiate collective bargaining agreements with each union, which could impact health insurance costs.

Pension Benefits: The 2007 Budget provides \$49,265,000 for the county's contribution to the Milwaukee County Employees Retirement System (ERS). This amount is an increase of \$21,865,000 from the 2006 Adopted Budget. The budget includes an 8.0 percent return on investments assumption.

Parks, Recreation & Culture

Department of Parks, Recreation and Culture: The 2007 Budget increased the tax levy \$3,532,707 in the Department of Parks, Recreation and Culture. The Parks Department general maintenance fund has a budget of \$1,146,718 to address all maintenance needs for Parks-owned facilities and equipment purchases. All expenditures from this account are for the purposes of repairing pools, playground equipment, athletic fields, catch basins, electrical systems, lighting, security systems, roofs and other various repairs.

All of the deep well, indoor pools, and wading pools will remain open in 2007, with the exception of Hales Corners, unless alternative funding for 100% of the operation and maintenance of the aquatic facility can be secured. If funding for the Hales Corner pool does not materialize, the Parks Department will work with the nearby neighborhoods to determine what alternative recreational amenities could replace this aquatic facility. In addition, the Lincoln Park pool will remain open in 2007, as the Parks Department undertakes planning and design for a north side family aquatic center.

Pool rates will be \$1.00 for children ages 3-11 and \$1.50 for adults ages 12 and up, for a tax levy increase \$366,869. The hours for the deep well pools will increase four additional hours, changing from 1:00 p.m. to 5:00 p.m. to 11:00 a.m. to 7:00 p.m. for a tax levy increase of \$262,500.

The Parks Department will institute a season pass for the 2007 aquatic season. The prices for the passes will be \$15 for adults and \$10 for children. Recreation Provider fees will increase from \$.50 to \$1 for all child and chaperoned groups.

The 2007 Budget will transfer Parks Maintenance Services skilled trades (26 positions) from Facilities Management to the Parks Department. This unit is responsible for all routine maintenance and repairs to electrical, mechanical, engineering, and facade systems at park facilities.

Capital Improvements

The 2007 Capital Improvements Budget includes an appropriation of \$11,214,800 for Phase 1 construction of the Inline Baggage Security Screening project at GMIA.

The 2007 Capital Improvements Budget includes an appropriation of \$320,000 for the replacement of the Heating, Ventilation and Air Conditioning (HVAC) control systems at all Milwaukee County Transit System (MCTS) facilities.

The 2007 Capital Improvements Budget includes an appropriation of \$900,200 to repave the two parking lots on the north side of Cherry Street and to construct a 28 foot x 37 foot commercial grade garage for the Marcia P. Cogg's Human Services Center.

Milwaukee County
2006 Adopted and 2007 Adopted Budgets

	2006 Adopted Budget	2007 Adopted Budget
<u>Expenditures</u>		
Legislative & Executive	9,229,874	10,034,636
Staff	54,954,645	52,707,881
Courts & Judiciary	56,121,272	63,589,442
Public Safety	137,635,196	148,857,045
General Government	5,949,492	6,587,728
Transportation and Public Works	230,499,460	236,654,827
Health & Human Services	570,347,886	604,434,357
Parks, Recreation & Culture	65,587,788	68,950,867
Debt Service *	55,832,752	54,286,355
County-Wide Revenue	1,388,523	0
County-Wide Non-Departmentals	(16,447,777)	(27,274,321)
Capital Improvements	86,741,136	63,544,728
Trust Funds	1,034,751	1,049,251
Total Expenditures	\$ 1,258,874,998	\$ 1,283,422,797
<u>Revenues</u>		
Operating		
Sales Tax	64,678,600	65,921,500
Other Direct Revenue	374,581,636	403,974,553
State Shared Revenue	37,098,572	37,082,280
Remaining State Revenue	355,309,994	376,977,062
Total Federal Revenue	62,392,321	57,366,381
Indirect Revenue	47,770,974	32,844,167
Prior Year Surplus (Deficit)	(1,573,366)	4,664,280
Operating Revenue Subtotal	\$ 940,258,731	\$ 978,830,223
Capital Improvement		
Sales Tax	750,000	632,039
Bond Proceeds	34,503,412	35,880,614
Other Direct Revenue	34,932,782	17,292,950
Remaining State Revenue	877,433	1,781,225
Total Federal Revenue	14,960,123	7,957,900
Capital Improvement Revenue Subtotal	\$ 86,023,750	\$ 63,544,728
Total Revenue	\$ 1,026,282,481	\$ 1,042,374,951
 Property Tax Levy	 \$ 232,592,517	 \$ 241,047,846

* Includes interest allocation credit of \$5,060,456 in 2006 and \$4,217,258 in 2007 to Proprietary Fund departments for interest costs, which reduces Debt Retirement and Interest by a like amount.

**Milwaukee County
2007 Adopted Budget
Functional Tax Levy Distribution**

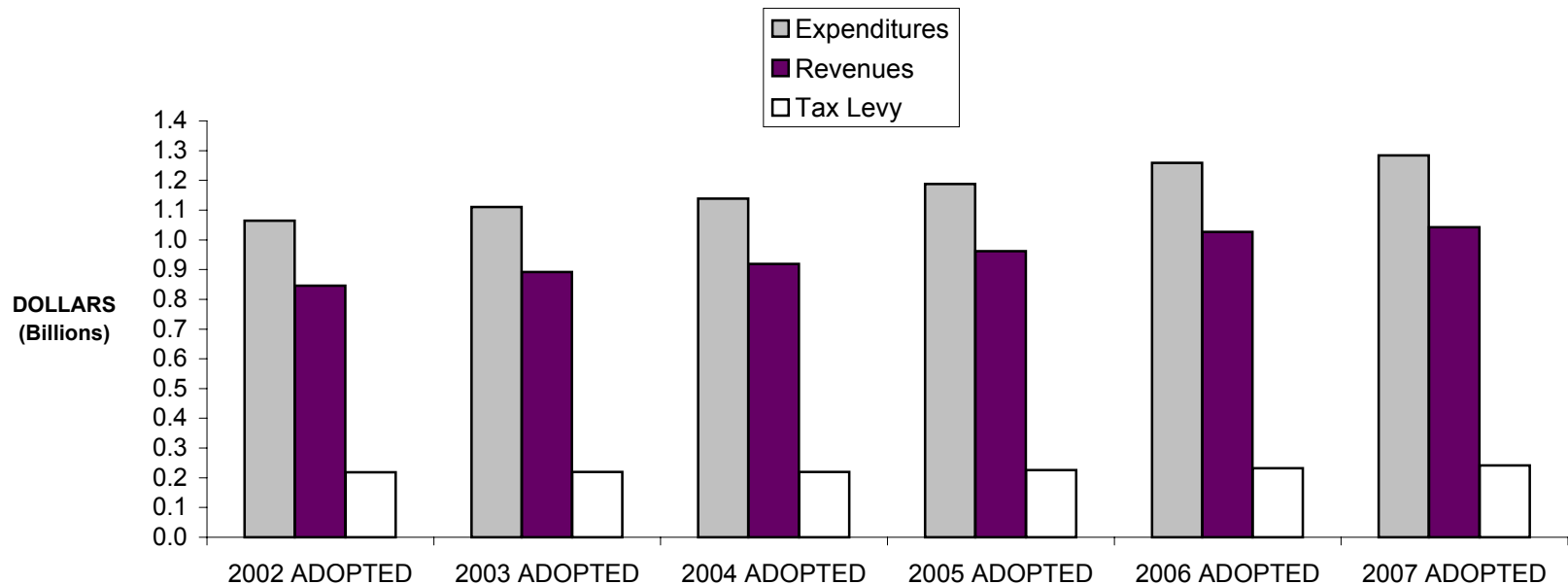
Function	Expenditures	Non State and Federal Revenue	State and Federal Aids	Net Tax Levy Funds Required	% Tax Levy Funds
Legislative & Executive	10,034,636	271,000	50,500	9,713,136	4.03%
Staff	52,707,881	10,726,338	15,291,689	26,689,854	11.07%
Courts & Judiciary	63,589,442	6,747,896	26,711,000	30,130,546	12.50%
Public Safety	148,857,045	11,505,251	14,855,292	122,496,502	50.82%
General Government	6,587,728	8,545,410	0	(1,957,682)	(0.81%)
Transportation and Public Works	236,654,827	101,166,287	98,929,826	36,558,714	15.17%
Health & Human Services	604,434,357	250,592,057	275,864,504	77,977,796	32.35%
Parks, Recreation & Culture	68,950,867	33,965,657	60,500	34,924,710	14.49%
Debt Service	54,286,355	9,926,115	0	44,360,240	18.40%
County-Wide Revenue	0	91,832,137	39,629,649	(131,461,786)	(54.54%)
County-Wide Non-Departmentals	(27,274,321)	(18,890,136)	0	(8,384,185)	(3.48%)
Capital Improvements	63,544,728	53,805,603	9,739,125	0	0.00%
Trust Funds	1,049,251	1,016,488	32,763	0	0.00%
Total General County	\$ 1,283,422,797	\$ 561,210,103	\$ 481,164,848	\$ 241,047,846	100.00%

1) In 2007, the Legislative, Executive and Staff function is separated into two distinct functions. These two functions include: 1) Legislative and Executive 2) Staff.

2) In 2007, the Sundry Appropriations and Revenues function is separated into two distinct functions. These two functions include: 1) County-Wide Revenue 2) County-Wide Non-Departmentals.

ADOPTED 2007 BUDGET FOR GENERAL COUNTY PURPOSES

	2006 ADOPTED	2007 ADOPTED	CHANGE	PERCENT
EXPENDITURE	\$1,258,874,998	\$1,283,422,797	\$24,547,799	1.95%
REVENUE	<u>1,026,282,481</u>	<u>1,042,374,951</u>	<u>16,092,470</u>	<u>1.57%</u>
TAX LEVY	\$232,592,517	\$241,047,846	\$8,455,329	3.64%



2007 Adopted Budget
Summary of Expenditures and Revenues
Legislative & Executive*

A-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
County Board	\$4,986,872	\$5,615,456	\$628,584
County Board - Department of Audit	\$2,369,778	\$2,500,232	\$130,454
County Board - Comm Business Dev Partners	\$644,597	\$686,416	\$41,819
County Executive - General Office	\$943,665	\$938,969	(\$4,696)
County Executive - Veterans Service	\$284,962	\$293,563	\$8,601
Total Expenditures	\$9,229,874	\$10,034,636	\$804,762
Revenues			
County Board	\$0	\$0	\$0
County Board - Comm Business Dev Partners	\$21,000	\$271,000	\$250,000
Total Revenues	\$21,000	\$271,000	\$250,000
State and Federal Aids			
County Board	\$18,000	\$22,500	\$4,500
County Executive - General Office	\$15,000	\$15,000	\$0
County Executive - Veterans Service	\$13,000	\$13,000	\$0
Total State and Federal Aids	\$46,000	\$50,500	\$4,500
NET FUNDS REQUIRED	\$9,162,874	\$9,713,136	\$550,262

* In 2007, the Legislative, Executive, and Staff function is separated into two distinct functions. These two functions include: 1) Legislative and Executive 2) Staff.

2007 Adopted Budget
Summary of Expenditures and Revenues
Staff*

B-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
DAS - Employee Benefits	\$0	\$1,964,164	\$1,964,164
Civil Service Commission	\$62,871	\$62,865	(\$6)
Personnel Review Board	\$165,385	\$164,444	(\$941)
Ethics Board**	\$59,412	\$59,412	\$0
Corporation Counsel	\$1,915,301	\$1,762,812	(\$152,489)
DAS - Office for Persons with Disabilities	\$821,095	\$843,081	\$21,986
DAS - Human Resources	\$3,826,072	\$3,333,568	(\$492,504)
DAS - Risk Management	\$6,122,267	\$6,578,405	\$456,138
DAS - Labor Relations	\$613,290	\$523,377	(\$89,913)
DAS - Fiscal Affairs	\$3,425,637	\$3,299,526	(\$126,111)
DAS - Procurement	\$900,695	\$867,891	(\$32,804)
DAS - Information Management Services	\$18,456,582	\$18,248,019	(\$208,563)
DAS - Economic & Community Development	\$18,586,038	\$15,000,317	(\$3,585,721)
Total Expenditures	\$54,954,645	\$52,707,881	(\$2,246,764)
Revenues			
DAS - Employee Benefits	\$0	\$1,097,273	\$1,097,273
Corporation Counsel	\$141,027	\$141,027	\$0
DAS - Office for Persons with Disabilities	\$107,000	\$128,500	\$21,500
DAS - Human Resources	\$1,024,591	\$4,200	(\$1,020,391)
DAS - Risk Management	\$6,480,307	\$6,764,775	\$284,468
DAS - Fiscal Affairs	\$11,000	\$11,000	\$0
DAS - Procurement	\$39,551	\$39,551	\$0
DAS - Information Management Services	\$145,068	\$474,512	\$329,444
DAS - Economic & Community Development	\$2,451,317	\$2,065,500	(\$385,817)
Total Revenues	\$10,399,861	\$10,726,338	\$326,477
State and Federal Aids			
DAS - Economic & Community Development	\$17,994,518	\$15,291,689	(\$2,702,829)
Total State and Federal Aids	\$17,994,518	\$15,291,689	(\$2,702,829)
NET FUNDS REQUIRED	\$26,560,266	\$26,689,854	\$129,588

* In 2007, the Legislative, Executive, and Staff function is separated into two distinct functions. These two functions include: 1) Legislative and Executive 2) Staff.

** This non-departmental was formerly located in Sundry Appropriations and Revenues.

2007 Adopted Budget
Summary of Expenditures and Revenues
County-Wide Non-Departmentals*

C-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
Civil Air Patrol	\$9,500	\$9,500	\$0
Human Resource and Payroll System	\$3,056,600	\$1,662,145	(\$1,394,455)
MCAMLIS	\$1,104,000	\$1,051,000	(\$53,000)
Offset to Internal Service Charges	(\$33,943,500)	(\$30,129,429)	\$3,814,071
Appropriation for Contingencies	\$9,310,058	\$3,110,427	(\$6,199,631)
Employee Fringe Benefits	\$8,134,045	\$3,693,278	(\$4,440,767)
Litigation Reserve	\$250,000	\$200,000	(\$50,000)
Wage Supplemental Account	\$4,500,000	\$0	(\$4,500,000)
Capital Outlay/Depreciation Contra	(\$9,069,980)	(\$7,127,742)	\$1,942,238
Debt Issue Expense	\$11,500	\$11,500	\$0
Investment Advisory Services	\$190,000	\$245,000	\$55,000
Total Expenditures	(\$16,447,777)	(\$27,274,321)	(\$10,826,544)
Revenues			
MCAMLIS	\$1,104,000	\$1,051,000	(\$53,000)
Offset to Internal Service Charges	(\$33,943,500)	(\$30,129,429)	\$3,814,071
Employee Fringe Benefits	\$8,134,045	\$7,911,590	(\$222,455)
Wage Supplemental Account	\$10,200,000	\$0	(\$10,200,000)
Capital Outlay/Depreciation Contra	\$5,522,723	\$2,276,703	(\$3,246,020)
Total Revenues	(\$8,982,732)	(\$18,890,136)	(\$9,907,404)
State and Federal Aids			
MCAMLIS	\$0	\$0	\$0
Total State and Federal Aids	\$0	\$0	\$0
NET FUNDS REQUIRED	(\$7,465,045)	(\$8,384,185)	(\$919,140)

* In 2007, the Sundry Appropriations and Revenues function is separated into two distinct functions. These two functions include: 1) County-Wide Revenue 2) County-Wide Non-Departmentals.

2007 Adopted Budget
Summary of Expenditures and Revenues
County-Wide Revenue*

D-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
Potawatomi Revenue	\$1,388,523	\$0	(\$1,388,523)
Total Expenditures	\$1,388,523	\$0	(\$1,388,523)
Revenues			
Unclaimed Money	\$1,342,209	\$1,325,000	(\$17,209)
Land Sales	\$2,700,000	\$7,600,000	\$4,900,000
Potawatomi Revenue	\$4,500,000	\$3,486,477	(\$1,013,523)
Medicare Part D	\$2,639,936	\$2,000,000	(\$639,936)
Earnings on Investments	\$4,420,000	\$6,400,000	\$1,980,000
County Sales Tax Revenue	\$64,678,600	\$65,921,500	\$1,242,900
Power Plant Revenue	\$2,656,880	\$356,880	(\$2,300,000)
Surplus from Prior Year	(\$1,573,366)	\$4,664,280	\$6,237,646
Other Misc. Revenue	\$740,000	\$78,000	(\$662,000)
Total Revenues	\$82,104,259	\$91,832,137	\$9,727,878
State and Federal Aids			
State Shared Taxes	\$37,098,572	\$37,082,280	(\$16,292)
State Exempt Compter Aid	\$2,764,371	\$2,547,369	(\$217,002)
Total State and Federal Aids	\$39,862,943	\$39,629,649	(\$233,294)
NET FUNDS REQUIRED	(\$120,578,679)	(\$131,461,786)	(\$10,883,107)

* In 2007, the Sundry Appropriations and Revenues function is separated into two distinct functions. These two functions include: 1) County-Wide Revenue 2) County-Wide Non-Departmentals.

2007 Adopted Budget
Summary of Expenditures and Revenues
Courts & Judiciary

E-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
Combined Court Related Operations	\$37,816,325	\$42,712,833	\$4,896,508
Department Of Child Support	\$18,304,947	\$20,876,609	\$2,571,662
Total Expenditures	\$56,121,272	\$63,589,442	\$7,468,170
Revenues			
Combined Court Related Operations	\$4,028,991	\$4,215,763	\$186,772
Department Of Child Support	\$1,250,868	\$2,532,133	\$1,281,265
Total Revenues	\$5,279,859	\$6,747,896	\$1,468,037
State and Federal Aids			
Combined Court Related Operations	\$6,142,495	\$8,266,526	\$2,124,031
Department Of Child Support	\$17,113,666	\$18,444,474	\$1,330,808
Total State and Federal Aids	\$23,256,161	\$26,711,000	\$3,454,839
NET FUNDS REQUIRED	\$27,585,252	\$30,130,546	\$2,545,294

2007 Adopted Budget
Summary of Expenditures and Revenues
General Government

F-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
Election Commission	\$985,796	\$591,652	(\$394,144)
County Treasurer	\$1,099,763	\$1,336,086	\$236,323
County Clerk	\$622,736	\$717,535	\$94,799
Register of Deeds	\$3,241,197	\$3,942,455	\$701,258
Total Expenditures	\$5,949,492	\$6,587,728	\$638,236
Revenues			
Election Commission	\$44,783	\$28,010	(\$16,773)
County Treasurer	\$1,246,500	\$1,407,000	\$160,500
County Clerk	\$565,247	\$482,400	(\$82,847)
Register of Deeds	\$6,223,000	\$6,628,000	\$405,000
Total Revenues	\$8,079,530	\$8,545,410	\$465,880
NET FUNDS REQUIRED	(\$2,130,038)	(\$1,957,682)	\$172,356

2007 Adopted Budget
Summary of Expenditures and Revenues
Public Safety

G-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
Sheriff	\$73,491,500	\$77,810,009	\$4,318,509
House of Correction	\$44,059,831	\$49,801,812	\$5,741,981
District Attorney	\$16,517,689	\$17,795,713	\$1,278,024
Medical Examiner	\$3,566,176	\$3,449,511	(\$116,665)
Total Expenditures	\$137,635,196	\$148,857,045	\$11,221,849
Revenues			
Sheriff	\$5,812,451	\$6,145,485	\$333,034
House of Correction	\$4,280,569	\$4,476,230	\$195,661
District Attorney	\$82,822	\$108,060	\$25,238
Medical Examiner	\$869,835	\$775,476	(\$94,359)
Total Revenues	\$11,045,677	\$11,505,251	\$459,574
State and Federal Aids			
Sheriff	\$6,657,155	\$6,663,411	\$6,256
House of Correction	\$893,000	\$166,764	(\$726,236)
District Attorney	\$8,472,331	\$8,000,117	(\$472,214)
Medical Examiner	\$29,960	\$25,000	(\$4,960)
Total State and Federal Aids	\$16,052,446	\$14,855,292	(\$1,197,154)
NET FUNDS REQUIRED	\$110,537,073	\$122,496,502	\$11,959,429

2007 Adopted Budget
Summary of Expenditures and Revenues
Transportation and Public Works

H-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
Airport	\$59,712,115	\$64,262,104	\$4,549,989
Transportation Services	\$2,646,793	\$2,598,259	(\$48,534)
Architectural, Engineering & Environmental Svcs	\$5,791,930	\$6,054,404	\$262,474
Highway Maintenance	\$15,157,804	\$16,500,032	\$1,342,228
Fleet Management	\$11,200,757	\$10,294,261	(\$906,496)
Transit/Paratransit System	\$105,036,242	\$108,556,472	\$3,520,230
Facilities Management	\$28,593,378	\$28,182,991	(\$410,387)
Director's Office	\$2,360,441	\$206,304	(\$2,154,137)
Total Expenditures	\$230,499,460	\$236,654,827	\$6,155,367
Revenues			
Airport	\$62,333,431	\$66,938,296	\$4,604,865
Transportation Services	\$2,492,338	\$2,355,534	(\$136,804)
Architectural, Engineering & Environmental Svcs	\$5,433,415	\$5,728,978	\$295,563
Highway Maintenance	\$25,450	\$25,940	\$490
Fleet Management	\$11,669,045	\$10,344,805	(\$1,324,240)
Transit/Paratransit System	\$4,437,645	\$4,800,527	\$362,882
Facilities Management	\$13,253,487	\$10,784,287	(\$2,469,200)
Director's Office	\$374,571	\$187,920	(\$186,651)
Total Revenues	\$100,019,382	\$101,166,287	\$1,146,905
State and Federal Aids			
Airport	\$100,000	\$120,000	\$20,000
Transportation Services	\$290,665	\$250,920	(\$39,745)
Architectural, Engineering & Environmental Svcs	\$322,000	\$243,050	(\$78,950)
Highway Maintenance	\$14,544,420	\$15,701,775	\$1,157,355
Fleet Management	\$17,700	\$17,700	\$0
Transit/Paratransit System	\$80,199,416	\$82,596,381	\$2,396,965
Total State and Federal Aids	\$95,474,201	\$98,929,826	\$3,455,625
NET FUNDS REQUIRED	\$35,005,877	\$36,558,714	\$1,552,837

2007 Adopted Budget
Summary of Expenditures and Revenues
Health & Human Services

I-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
DHHS - Behavioral Health Division	\$160,077,602	\$170,063,062	\$9,985,460
County Health Programs	\$61,814,732	\$62,361,053	\$546,321
Department On Aging	\$167,158,987	\$180,846,872	\$13,687,885
Dept of Health & Human Services	\$181,296,565	\$191,163,370	\$9,866,805
Total Expenditures	\$570,347,886	\$604,434,357	\$34,086,471
Revenues			
DHHS - Behavioral Health Division	\$63,464,113	\$65,960,454	\$2,496,341
County Health Programs	\$10,041,173	\$10,518,207	\$477,034
Department On Aging	\$151,634,611	\$164,982,946	\$13,348,335
Dept of Health & Human Services	\$8,743,360	\$9,130,450	\$387,090
Total Revenues	\$233,883,257	\$250,592,057	\$16,708,800
State and Federal Aids			
DHHS - Behavioral Health Division	\$61,832,581	\$65,332,359	\$3,499,778
County Health Programs	\$32,733,694	\$32,824,745	\$91,051
Department On Aging	\$13,715,567	\$14,760,252	\$1,044,685
Dept of Health & Human Services	\$153,292,513	\$162,947,148	\$9,654,635
Total State and Federal Aids	\$261,574,355	\$275,864,504	\$14,290,149
NET FUNDS REQUIRED	\$74,890,274	\$77,977,796	\$3,087,522

2007 Adopted Budget
Summary of Expenditures and Revenues
Parks, Recreation & Culture

J-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
Milwaukee County Historical Society	\$242,550	\$242,550	\$0
VISIT Milwaukee	\$25,000	\$25,000	\$0
War Memorial	\$1,433,462	\$1,504,594	\$71,132
Villa Terrace/Charles Allis Art Museums	\$243,656	\$243,656	\$0
Marcus Center for the Performing Arts	\$1,280,000	\$1,280,000	\$0
Federated Library System	\$66,651	\$66,650	(\$1)
Milwaukee County Funds for the Performing Arts	\$377,688	\$377,688	\$0
Parks, Recreation & Culture	\$37,711,846	\$40,143,659	\$2,431,813
Zoological Department	\$20,372,065	\$21,407,340	\$1,035,275
Milwaukee Public Museum	\$3,502,376	\$3,327,257	(\$175,119)
UW Extension	\$332,494	\$332,473	(\$21)
Total Expenditures	\$65,587,788	\$68,950,867	\$3,363,079
Revenues			
Parks, Recreation & Culture	\$18,722,895	\$18,069,001	(\$653,894)
Zoological Department	\$14,684,082	\$15,774,223	\$1,090,141
UW Extension	\$122,105	\$122,433	\$328
Total Revenues	\$33,529,082	\$33,965,657	\$436,575
State and Federal Aids			
Parks, Recreation & Culture	\$507,500	\$60,500	(\$447,000)
Total State and Federal Aids	\$507,500	\$60,500	(\$447,000)
NET FUNDS REQUIRED	\$31,551,206	\$34,924,710	\$3,373,504

2007 Adopted Budget
Summary of Expenditures and Revenues
Debt Service*

K-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
General County Debt Service	\$55,832,752	\$54,286,355	(\$1,546,397)
Total Expenditures	\$55,832,752	\$54,286,355	(\$1,546,397)
Revenues			
General County Debt Service	\$9,076,681	\$9,926,115	\$849,434
Total Revenues	\$9,076,681	\$9,926,115	\$849,434
NET FUNDS REQUIRED	\$46,756,071	\$44,360,240	(\$2,395,831)

* For more information regarding Debt Service please see the General County Debt Service (Org. Unit 9960) budget narrative.

2007 Adopted Budget
Summary of Expenditures and Revenues
Capital Improvements

L-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
Airport	\$40,830,450	\$18,244,700	(\$22,585,750)
Highway	\$8,395,200	\$12,472,200	\$4,077,000
Mass Transit	\$4,460,000	\$1,013,400	(\$3,446,600)
Environmental	\$2,275,494	\$3,972,000	\$1,696,506
Parks, Recreation, & Culture	\$6,061,058	\$9,750,790	\$3,689,732
Mckinley Marina	\$475,000	\$0	(\$475,000)
Museum	\$258,000	\$1,325,800	\$1,067,800
Zoological Department	\$1,495,844	\$1,696,383	\$200,539
Behavioral Health	\$1,274,586	\$0	(\$1,274,586)
Human Services	\$1,177,054	\$1,988,500	\$811,446
County Grounds	\$670,395	\$1,734,530	\$1,064,135
Courthouse Complex	\$7,760,242	\$623,865	(\$7,136,377)
House of Correction	\$1,280,827	\$316,819	(\$964,008)
Other Agencies	\$10,326,986	\$10,405,741	\$78,755
Total Expenditures	\$86,741,136	\$63,544,728	(\$23,196,408)
Revenues			
Airport	\$35,673,482	\$17,325,950	(\$18,347,532)
Highway	\$1,673,040	\$4,462,545	\$2,789,505
Mass Transit	\$819,100	\$202,680	(\$616,420)
Environmental	\$2,275,494	\$3,972,000	\$1,696,506
Parks, Recreation, & Culture	\$5,343,530	\$9,750,790	\$4,407,260
Mckinley Marina	\$475,000	\$0	(\$475,000)
Museum	\$258,000	\$1,325,800	\$1,067,800
Zoological Department	\$1,495,844	\$1,696,383	\$200,539
Behavioral Health	\$1,274,586	\$0	(\$1,274,586)
Human Services	\$1,177,054	\$1,988,500	\$811,446
County Grounds	\$670,395	\$1,734,530	\$1,064,135
Courthouse Complex	\$7,760,242	\$623,865	(\$7,136,377)
House of Correction	\$1,280,827	\$316,819	(\$964,008)
Other Agencies	\$10,009,600	\$10,405,741	\$396,141
Total Revenues	\$70,186,194	\$53,805,603	(\$16,380,591)
State and Federal Aids			
Airport	\$5,156,968	\$918,750	(\$4,238,218)
Highway	\$6,722,160	\$8,009,655	\$1,287,495
Mass Transit	\$3,640,900	\$810,720	(\$2,830,180)
Environmental	\$0	\$0	\$0
Parks, Recreation, & Culture	\$117,528	\$0	(\$117,528)
Other Agencies	\$200,000	\$0	(\$200,000)
Total State and Federal Aids	\$15,837,556	\$9,739,125	(\$6,098,431)
NET FUNDS REQUIRED	\$717,386	\$0	(\$717,386)

2007 Adopted Budget
Summary of Expenditures and Revenues
Trust Funds

M-1

	2006 Adopted Budget	2007 Adopted Budget	Increase (Decrease) Amount
Expenditures			
BHD Research	\$25,000	\$25,000	\$0
BHD Patient Activity/Special Events	\$10,100	\$10,100	\$0
Zoo Specimen	\$59,485	\$59,735	\$250
Zoo Railroad	\$932,666	\$942,416	\$9,750
Office on Disabilities Expendable Trust	\$7,500	\$12,000	\$4,500
Total Expenditures	\$1,034,751	\$1,049,251	\$14,500
Revenues			
BHD Research	\$25,000	\$25,000	\$0
BHD Patient Activity/Special Events	\$10,100	\$10,100	\$0
Zoo Specimen	\$59,485	\$59,735	\$250
Zoo Railroad	\$899,903	\$909,653	\$9,750
Office on Disabilities Expendable Trust	\$7,500	\$12,000	\$4,500
Total Revenues	\$1,001,988	\$1,016,488	\$14,500
State and Federal Aids			
Zoo Railroad	\$32,763	\$32,763	\$0
Total State and Federal Aids	\$32,763	\$32,763	\$0
NET FUNDS REQUIRED	\$0	\$0	\$0

FUNCTIONAL AREA SUMMARIES

ADOPTED 2007 BUDGET

MAJOR FUNCTION: County-wide Revenue Section

DESCRIPTION

The revenue budgets contributing to this functional area are Unclaimed Money, Land Sales, Potawatomi Revenue, Medicare Part D, Earnings on Investments, State Shared Taxes, State Exempt Computer Aid, County Sales Tax Revenue, Surplus or Deficit from Prior Year, Power Plant Revenue, Other Miscellaneous Revenue and Property Taxes.

The non-departmental revenues are not associated with any specific operating department(s) and are budgeted in the County's general fund. The 2007 revenues increased \$19,338,430, from \$353,171,196 to 372,509,626. This represents a 5.5% increase over the 2006 budget.

This increase is largely driven by revenue increases of \$4,900,000 in Land Sales, \$8,455,323 in Property Taxes, \$1,980,000 in Earnings on Investments, \$1,242,900 in County Sales Taxes, and the 2005 surplus of \$4,664,280 in the Surplus/Deficit for the Prior Year. Revenue increases are offset by decreases of \$17,209 in Unclaimed Money, \$639,936 in Medicare Part D, \$16,292 in State Shared Taxes, \$1,013,523 in Potawatomi Revenue, \$217,002 in State Computer Exemption Aid, \$2,300,000 in Power Plant Revenue, and \$662,000 in Other Miscellaneous Revenue. See the table on the following page for details of actual and budgeted amounts for the various revenue sources.

REVENUE SUMMARY				
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>	2006/2007 <u>Change</u>
<u>NON-DEPARTMENT</u>				
Unclaimed Money (Org. 1901)	\$ 1,008,332	\$ 1,342,209	\$ 1,325,000	\$ (17,209)
Land Sales (Org 1933)	3,233,448	2,700,000	7,600,000	4,900,000
Potawatomi Revenue (Org. 1937)	3,527,909	4,500,000	3,486,477	(1,013,523)
Medicare Part D (Org. 1969)	0	2,639,936	2,000,000	(639,936)
Property Taxes (Org. 1991)	225,883,651	232,592,517	241,047,846	8,455,329
Earnings on Investments (Org. 1992)	3,161,478	4,420,000	6,400,000	1,980,000
State Shared Taxes (Org. 1993)	37,119,068	37,098,572	37,082,280	(16,292)
State Exempt Computer Aid (Org. 1994)	3,044,445	2,764,371	2,547,369	(217,002)
County Sales Tax Revenue (Org. 1996)	61,646,096	64,678,600	65,921,500	1,242,900
Power Plant Revenue (Org 1997)	2,701,324	2,656,880	356,880	(2,300,000)
Surplus (Deficit) from Prior Year (Org. 1998)	0	(1,573,366)	4,664,280	6,237,646
Other Miscellaneous Revenue (Org. 1999)	29,508	740,000	78,000	(662,000)
TOTAL	\$ 341,355,259	\$ 354,559,719	\$ 372,509,632	\$ 17,949,913

UNCLAIMED MONEY

Pursuant to Section 59.66 of the Wisconsin Statutes, the County Treasurer is to publish a notice of the fact that the Treasurer's Office possesses unclaimed money. If no legal claim is made within the time specified in such notice, all funds and interest earned are to be turned over to the general fund of the county treasury.

LAND SALES

Revenue from land sales is budgeted \$7.6 million in 2007.

POTAWATOMI REVENUE

The Potawatomi Revenue Allocation budget includes \$3,486,477 in revenue. This budget also includes expenditures of \$1,388,523.

MEDICARE PART D

Under the Medicare Prescription Drug Improvement and Modernization Act of 2003 and implementing regulations at 42 C.F.R. subpart R, plan sponsors (employers, unions) who offer prescription drug coverage to their qualified covered retirees, are eligible to receive a 28% tax-free subsidy for allowable drug costs. It is estimated that revenues to the County under this program will be approximately \$2,000,000.

ADOPTED 2007 BUDGET

MAJOR FUNCTION: County-wide Revenue Section

PROPERTY TAXES

Pursuant to Section 59.60 of the Wisconsin Statutes, to determine the property tax levy requires: the total estimated expenditures less the estimated amount of revenue from other than property tax sources and the amount of any surplus at the close of the fiscal year preceding which has not been legally appropriated during the current year. Section 59.605, Wisconsin Statutes imposed a property tax rate limit on Wisconsin counties, effective August 12, 1993. Separate limits were imposed for operating levy rates and debt service levy rates. Initially, the baseline for the rate limit was the 1992 actual tax rate adopted for 1993 budget purposes. The County may not exceed these operating and debt levy rate limits unless one or more specified conditions apply, as described in the statute. Section 59.605 also establishes specific penalties for failure to meet the limit requirements. Among the penalties for exceeding the limits are reductions in state shared revenues and transportation aids.

Effective July 27, 2005, Section 66.0602, 2005 Wisconsin Act 25 Local Levy Limits has been enacted so that no city, village, town or county may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The "valuation factor" means a percentage equal to the percentage change in the political subdivision's January 1 equalized value due to new construction minus improvements removed between the previous year and the current year but not less than two percent.

EARNINGS ON INVESTMENTS

Pursuant to Sections 66.04(2) and 219.05, of the Wisconsin Statutes, a county has the authority to invest any of its funds not immediately needed in time deposits of a bank, credit union, trust company or savings and loan association, or in bonds or securities issued or guaranteed as to principal and interest of the U.S. Government, federal agency and instrumentality securities, highly rated corporate securities or repurchase agreements.

STATE SHARED TAXES

Pursuant to Chapter 79, Wisconsin Statutes, the State apportions shared revenues to counties on the basis of the previous years amount and the value of utility property (at three mills times the equalized value for incorporated areas within a county).

STATE EXEMPT COMPUTER AID

Pursuant to 1997 Wisconsin Act 237, business computers are exempt from being subject to property taxes beginning with the 1999 property tax levy collected in 2000. The Act also provides for a State aid payment to offset the loss of taxable property.

COUNTY SALES TAX REVENUE

Pursuant to the provisions of Section 77.70 of the Wisconsin Statutes, counties may enact a one-half percent (0.5%) sales and use tax. The tax is typically imposed on the same goods and services as the State's 5.0 percent sales tax. Milwaukee County Ordinances require that sales tax revenues be used to pay for debt service costs and capital improvement financing. The net sales tax revenue, earmarked for debt service, is included in this non-departmental budget.

On June 18, 2003, the County Board of Supervisors approved Resolution File No. 03-263(a)(a), which modified Section 22.04 of the General Ordinances so that surplus sales and use tax revenues can be used to pre-fund employee benefit costs or fund anticipated or extraordinary annual increases in such costs or supplement the Appropriation for Contingencies.

POWER PLANT REVENUE

The Power Plant Revenue budget serves as a depository for power plant revenues when sales tax revenues exceed the necessary amounts to retire debt or finance capital improvement projects.

SURPLUS (DEFICIT) FROM PRIOR YEAR

Pursuant to Section 59.60(3m), Wisconsin Statutes, every accounting and budgeting procedure applied under this section shall comply with generally accepted accounting principles for government, as promulgated by the Governmental Accounting Standards Board.

OTHER MISCELLANEOUS REVENUE

Pursuant to Section 59.60, Wisconsin Statutes regarding submission of annual budget estimates, an estimate of revenue from all other sources is included in the budget.

ADOPTED 2007 BUDGET

MAJOR FUNCTION: County-wide Non-Departmental Function

DESCRIPTION

This function includes non-departmental budgets, which have a County-wide impact.

CIVIL AIR PATROL

The Civil Air Patrol utilizes a County-owned hangar on lease to Youth & Aviation, Inc., at 9393 West Appleton Avenue, Timmerman Field and the second floor of the Tower Building at Timmerman Field. The County provides appropriations for the utility costs (heat, light, insurance and telephone) of these facilities. The County continues to provide office and hangar space at Timmerman Field.

HUMAN RESOURCE AND PAYROLL SYSTEM

This fund is created to account for the adoption by the County Board and County Executive (File No. 05-145 (a)(a)) in July 2005 directing the Department of Administrative Services to execute a contract with Ceridian Corporation as the solution for a fully hosted payroll, human resources, and benefits management service.

MILWAUKEE COUNTY AUTOMATED LAND INFORMATION SYSTEM

The Milwaukee County Automated Land Information System consists of designing, developing and implementing a land information system integrating property and ownership records with U.S. Public Land Survey referenced parcel-identified boundary information; preparing boundary-referenced parcel property maps suitable for producing accurate land title or survey boundary line information; and preparing maps of documented accuracy suitable for local planning. Pursuant to Section 59.43, State Statutes, funding of a land information office, modernization of land records and the State of Wisconsin Land Information Program and Board is collected via a \$7 surcharge on the County's existing \$4 Recording Fee. Four dollars of the additional \$7 surcharge are retained locally and specifically designated for expenditures associated with the creation, maintenance, and enhancement of the Milwaukee County Automated Land Information System within guidelines established by the Wisconsin Land Information Board (WLIB). One dollar of the additional \$7 surcharge is also retained locally and specifically designated for expenditures associated with initiatives to develop and maintain a computerized indexing of the County's land information records relating to housing, including the housing element of the County's land use plan under Section 66.001(2)(b) (Smart Growth law) also within

guidelines established by the WLIB. (No portion of the \$4 and \$1 surcharges are available for general County purposes.) Two dollars of the additional \$7 surcharge are forwarded to the WLIB. The County continues to retain its \$4 share of the Recording Fee.

OFFSET TO INTERNAL SERVICES CHARGES

The budget for the Offset to Internal Service Charges reduces total County expenditures and revenues by the amount of charges from internal service fund departments to other County departments. Without this adjustment, total County expenditures and revenues would be overstated.

CHARGES TO OTHER COUNTY ORGANIZATION UNITS

This budget represents the offset to Central Service costs allocated to departments to show the full cost of operating a department.

APPROPRIATION FOR CONTINGENCIES

The budget for Appropriation for Contingencies includes budgeted expenditures to be used for unanticipated County-wide emergencies or contingencies. A department must obtain approval from the County Board before these funds can be used to offset any budget shortfall.

EMPLOYEE FRINGE BENEFITS

The budget for Employee Fringe Benefits includes expenditures for employee health, life insurance and retirement benefits; retiree health benefits; and the Transit Pass Program. In prior years, these expenditures were included in this non-departmental account rather than in operating budgets. Beginning in 2002, these costs are primarily included in departmental budgets.

LITIGATION RESERVE

The litigation reserve account is intended to provide a source of funds for anticipated costs arising out of litigation brought by Milwaukee County relating to the pension benefit changes from 2000 and 2001.

ADOPTED 2007 BUDGET

MAJOR FUNCTION: County-wide Non-Departmental Function

WAGES AND BENEFITS SUPPLEMENTAL ACCOUNT

This fund functions as a deposit account for anticipated expenditures and revenues from new wage and benefit packages.

INVESTMENT ADVISORY SERVICES

The Investment Advisory Services budget consists of all administrative expenses associated with managing the County's investment portfolio.

CAPITAL OUTLAY/DEPRECIATION CONTRA

The Capital Outlay/Depreciation Contra budget includes entries to offset the cost of depreciation and to reflect the cost of purchasing fixed assets for proprietary fund departments. These entries are required to budget for proprietary fund departments in accordance with Generally Accepted Accounting Principles (GAAP) without including inappropriate charges in the property tax levy.

DEBT ISSUE EXPENSE

Appropriations are for expenses incurred for issuing bonds by Milwaukee County. The bonds are issued, as provided under 67.04 of the Wisconsin Statutes, which authorizes issuing bonds for specific purposes, subject to stated limitations.

TAX LEVY SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
<u>DEPARTMENT</u>				
Civil Air Patrol (Org. 1913)	\$ 9,222	\$ 9,500	\$ 9,500	\$ 0
Human Resource and Payroll System (Org. 1921)	0	3,056,600	1,662,145	(1,394,455)
MCAMLIS (Org. 1923)	1,092,216	0	0	0
Offset to Internal Service Charges (Org. 1930)	0	0	0	0
Charges to Other County Organizations (Org. 1935)	0	0	0	0
Retirement Sick Allowance Payments (Org. 1939)	97,962	0	0	0
Appropriation for Contingencies (Org. 1945)	0	9,310,058	3,110,427	(6,199,631)
Employee Fringe Benefits (Org. 1950)	1,122,288	0	(4,218,312)	(4,218,312)
Litigation Reserve (Org. 1961)	0	250,000	200,000	(50,000)
Wage Supplemental Account (Org. 1972)	0	(5,700,000)	0	5,700,000
Capital Outlay/Depreciation Contra (Org. 1985)	0	(14,592,703)	(9,404,445)	5,188,258
Debt Issue Expense (Org. 1987)	197,175	11,500	11,500	0
Investment Advisory Services (Org. 1989)	178,364	190,000	245,000	55,000
TOTAL	\$ 2,697,227	\$ (7,465,045)	\$ (8,384,185)	\$ (974,140)

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Legislative and Executive

DESCRIPTION

The County departments contributing to this functional area are the County Board, County Board-Audit, and Office of Community Business

Development Partners, County Executive General Office and Veterans Service.

TAX LEVY SUMMARY				
<u>DEPARTMENT</u>	<u>2005 Budget</u>	<u>2006 Budget</u>	<u>2007 Budget</u>	<u>2006/2007 Change</u>
County Board (Org. 1000)	\$ 4,797,538	\$ 4,968,872	\$ 5,592,956	\$ 624,084
Department of Audit (Org. 1001)	2,228,362	2,369,778	2,500,232	130,454
Office of Community Business				0
Development Partners (Org. 1040)	139,947	623,597	415,416	(208,181)
County Executive				0
General Office (Org. 1011)	941,930	928,665	923,969	(4,696)
Veterans Service (Org. 1021)	193,102	271,962	280,563	8,601
TOTAL	\$ 8,300,879	\$ 9,162,874	\$ 9,713,136	\$ 550,262

COUNTY BOARD

The nature, composition, powers, duties and responsibilities of County Boards are delineated in Chapter 59, Wisconsin Statutes, pursuant to Article IV, Sections 22 and 23 of the State Constitution. Each county in the State is a body corporate empowered to sue and be sued; to acquire and hold, lease or rent property; to enter into leases and to make contracts. The power of the County can only be exercised by the County Board or pursuant to a resolution or ordinance adopted by it. The general powers of the Board are set down in Section 59.51 of the Wisconsin Statutes.

COUNTY BOARD - DEPARTMENT OF AUDIT

Pursuant to Section 59.47 of the Wisconsin Statutes and Chapter 57 of the Milwaukee County Ordinances, the Department of Audit is responsible for post auditing the fiscal concerns of Milwaukee County. The term audit is used to describe not only work done in examining financial statements, but also work done in reviewing internal accounting and administrative controls, compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The Department's audits are performed in accordance with Government Auditing Standards. In addition, the Department monitors contracts with vendors of goods and services for compliance with equal opportunity and affirmative action requirements. The Department annually contracts for an audit of the financial statements of Milwaukee County and the Single Audit of Federal and State

grants required by Federal OMB Circular A-133 and State Single Audit Guidelines. The staff also reconcile the County's checking accounts. In addition, the Department maintains a Hotline to receive information from citizens and employees regarding waste, fraud and abuse of Milwaukee County resources.

COUNTY BOARD – OFFICE OF COMMUNITY BUSINESS DEVELOPMENT PARTNERS

The Office of Community Business Development Partners Division is responsible for administering the County's disadvantaged business enterprise (DBE) program. Chapter 42 of the Milwaukee County Ordinances sets forth the policy and definitions of Milwaukee County's Federal and non-Federal DBE programs. Chapter 42 describes policies regarding DBE participation in procurement, public works and professional services contracts; goal setting for DBE participation; contractor/vendor good faith effort procedures; and procedure for findings of contractor non-compliance.

For 2005, the Office of Community Business Development Partners is transferred from the County Executive's office to the County Board to reflect the Offices' County-wide policy focus, and the importance of the office's mission to promote business opportunities and capacity building and overall economic viability for small and disadvantaged business in Milwaukee County. A Community Business Development Partners

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Legislative and Executive

Advisory Committee is created to provide policy and operational oversight to the Office of Community Business Development Partners. The Advisory Committee shall consist of nine members, including two appointments by the County Executive and seven appointments by the Chairman of the County Board.

COUNTY EXECUTIVE

Pursuant to the provisions of Section 59.17(2) of the Wisconsin Statutes and Section 23-A of Article IV of the Wisconsin Constitution, the County Executive has the following duties and responsibilities:

Coordinate and direct all administrative and management functions of County government; appoint department heads and appoint members of boards and commissions, subject to County Board confirmation; submit annually a recommended County budget to the County Board; communicate to the County Board the condition of the County or other matters requiring their attention; and approve

or veto all resolutions or ordinances enacted by the County Board.

COUNTY EXECUTIVE - VETERANS SERVICE

The Veterans Service Office operates pursuant to Section 45.43 of the Wisconsin Statutes. Its purpose is to develop and coordinate programs for Milwaukee County veterans and their dependents. The Veterans Service Office advises and informs Milwaukee County veterans concerning any problems arising from service in the armed forces of the United States, and assists veterans and their dependents or survivors in the preparation of claims or applications for Federal, State and County benefits to which they may be entitled. The Veterans Service Office works with Federal, State and accredited veterans organizations whose primary responsibilities are the general well-being of the veterans community. The Veterans Service Office coordinates its work with other community agencies when issues related to veterans have varied implications.

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Staff

DESCRIPTION

The County departments contributing to this functional area include the Civil Service Commission, Personnel Review Board, Corporation Counsel and the divisions of the Department of Administrative Services, including Labor Relations, Human Resources, Employee Benefits, Administration and

Fiscal Affairs, Risk Management, Procurement, Information Management Services, Economic and Community Development and Office for Persons with Disabilities. This functional area also includes the non-departmental budgets for the Ethics Board.

TAX LEVY SUMMARY				
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>	2006/2007 <u>Change</u>
<u>DEPARTMENT</u>				
Civil Service Commission (Org. 1110)	\$ 53,077	\$ 62,871	\$ 62,865	\$ 6
Personnel Review Board (Org. 1120)	163,551	165,385	164,444	941
Corporation Counsel (Org. 1130)	1,378,570	1,774,274	1,621,785	152,489
DAS-Office for Persons with Disabilities (Org. 1019)	550,304	714,095	714,581	(486)
DAS-Labor Relations (Org. 1135)	629,650	613,290	523,377	89,913
DAS-Human Resources (Org. 1140)	2,624,101	2,801,481	3,329,368	(527,887)
DAS-Employee Benefits (Org. 1188)	0	0	866,891	(866,891)
DAS-Risk Management (Org. 1150)	(123,383)	(358,040)	(186,370)	(171,670)
DAS-Fiscal Affairs (Org. 1151)	3,164,234	3,414,637	3,288,526	126,111
DAS-Procurement (Org. 1152)	658,695	861,144	828,340	32,804
DAS-Information Management Srvcs (Org. 1160)	14,776,029	18,311,514	17,773,507	538,007
DAS-Economic & Community Development (Org. 1192)	(705,885)	(1,859,797)	(2,356,872)	497,075
Ethics Board (Org. 1905)	44,018	59,412	59,412	0
TOTAL	\$ 23,212,961	\$ 26,560,266	\$ 26,689,854	\$ 129,588

CIVIL SERVICE COMMISSION

The five-member Civil Service Commission conducts hearings on the merit system and, when necessary, makes recommendations to the County Board or its committees.

PERSONNEL REVIEW BOARD

The Personnel Review Board consists of five members functioning as a quasi-judicial body to review all disciplinary charges filed by appointing authorities or other persons authorized to file charges alleging that an officer or employee in Milwaukee County classified service has acted in such a manner as to show them to be incompetent to perform their duties or to have merited discipline, demotion or discharge pursuant to State Statutes. The Board also hears all appeals by non-represented County employees of rulings made in

the final step of the established County grievance procedure; acts as final arbitrator over grievances not appealed to arbitration under Union labor contracts; acts as the "independent fact finder" to determine whether violations of the Ethics Code exist in all cases referred by the Ethics Board; and reviews rules, practices and procedures of the Civil Service Commission.

CORPORATION COUNSEL

The Corporation Counsel prosecutes or defends all civil actions in which the County, or any of its boards, commissions, committees, departments or officers is interested or a party; issues opinions; drafts County ordinances and resolutions; drafts proposed legislation; processes commitments of mentally ill persons; drafts protective placement pleadings and guardianships for "developmentally disabled and aged infirm persons;" and acts as

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Staff

general counsel for the County in all civil matters in all Federal and State courts and before all Federal, State and County administrative bodies and agencies. In addition, pursuant to statutes, the Corporation Counsel represents State agencies or the Attorney General in civil matters and prosecutes various civil remedies mandated by State law.

DEPARTMENT OF ADMINISTRATIVE SERVICES - OFFICE FOR PERSONS WITH DISABILITIES

The Milwaukee County Commission for Persons with Disabilities was established March 21, 1978, under Chapter 73 of the Milwaukee County Ordinances, to "promote the independence of Milwaukee County's handicapped and disabled persons." As part of this charge, the Commission is empowered, by Section 73.09, to:

"advise the County Board of Supervisors of the needs of handicapped and disabled persons within Milwaukee County, and the status of existing services designed to meet such needs and may recommend any new program, accommodation or service required to meet such needs."

The Office for Persons with Disabilities provides the staff to assure that Milwaukee County citizens receive cost-efficient and effective services, reliable and comprehensive disability-related information and professional relationships that promote cooperation and effective collaboration, and to assure that Milwaukee County programs, services, and facilities are accessible to people with disabilities.

DEPARTMENT OF ADMINISTRATIVE SERVICES - LABOR RELATIONS

Pursuant to Chapter 79 of the Milwaukee County General Ordinances, the Labor Relations Division has general responsibility for the negotiations and administration of all collective bargaining agreements, to establish labor relations training programs for supervisory staff, and to conduct on behalf of Milwaukee County all procedures ordered by the Wisconsin Employment Relations Commission, U.S. Department of Labor, or the Wisconsin Department of Industry, Labor and Human Relations.

DEPARTMENT OF ADMINISTRATIVE SERVICES - HUMAN RESOURCES

Human Resources recruits and examines candidates for all positions in the Classified Service

of Milwaukee County; certifies eligibles; investigates requests for changes in classification, increases in pay and changes in personnel practices and procedures; processes unemployment compensation claims; administers the coordination and implementation of the County's affirmative action plan; manages and coordinates the details of employee benefits programs, including hospital/surgical/dental care and life insurance plans; and coordinates employee services programs dealing with behavioral/medical problems.

The Employee Retirement Division administers and maintains the Milwaukee County Retirement System as established by Chapter 201 of the Milwaukee County Ordinances. It provides for the determination of benefits and payments to all eligible employees or their beneficiaries, and monitors and reconciles all transactions affecting the retirement fund.

DEPARTMENT OF ADMINISTRATIVE SERVICES - RISK MANAGEMENT

The Risk Management Section of Fiscal Affairs is responsible for administering the County's risk management program, including providing public liability and property damage insurance and overseeing the Workers' Compensation program.

DEPARTMENT OF ADMINISTRATIVE SERVICES - ADMINISTRATION AND FISCAL AFFAIRS

The Department of Administrative Services was created pursuant to Section 59.52 (1) of the Wisconsin Statutes and Chapter 32 of the Milwaukee County Ordinances. The position of Director is authorized in the Fiscal Affairs Division and is responsible for the execution of the duties and powers assigned to the Department as specified in Chapter 32 of the Milwaukee County General Ordinances for the major divisions of Procurement, Information Management Services and Fiscal Affairs. Also reporting to the Director are Human Resources, Office for Persons with Disabilities and Economic and Community Development. The Fiscal Affairs Division is responsible for preparing and monitoring the County's annual operating and capital budgets and for preparing the County's Official Statements relating to debt issuance. It performs the County's accounting functions, which include centralized payroll, accounts payable, preparation of County financial statements, and determination of financial and cost accounting policies.

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Staff

DEPARTMENT OF ADMINISTRATIVE SERVICES - PROCUREMENT

The Procurement Division is empowered by Chapter 32 of the Milwaukee County Ordinances to purchase or contract for supplies, materials, equipment and contractual services needed by County departments, agencies and institutions. This authority does not include public works programs, professional service contracts, repairs or alterations to buildings, structures, or leases of County-owned real estate and appurtenances which are administered by the Department of Parks and Public Infrastructure. The Procurement Division is also authorized to develop standards, prepare specifications, sign and issue contracts and purchase orders, process requests for proposals with the exception of professional service contracts, and assist the Milwaukee County Transit System processing of purchase orders.

Additionally, the Procurement Division provides Disadvantaged Business Enterprises an opportunity to participate in Milwaukee County's procurement process pursuant to ordinances and annual goals established by the Milwaukee County Board of Supervisors.

DEPARTMENT OF ADMINISTRATIVE SERVICES - INFORMATION MANAGEMENT SERVICES

The Information Management Services Division (IMSD) provides central data processing, graphics, records management, voice and radio communication services to Milwaukee County. IMSD develops, modifies and maintains County-wide and multi-department large-scale or complex applications systems, including the Civil/Criminal Justice Information System (C/CJIS) and Financial/Budget System (Advantage/Brass); provides research, purchase, implementation, management and maintenance for departments' hardware and software systems; administers information technology standards and provides

County-wide communications, local area network and desktop support; administers the County's voice communications system, including telephones, cellular and pagers programs; provides high volume copying service and artistic design and forms management; administers the central Records Center which provides off-site storage of department records; administers the County's 50-plus Federal Communications frequency licenses, radio equipment and transmission facilities, and the conventional and 800 MHz trunked radio systems; and provides County-wide mail service.

DEPARTMENT OF ADMINISTRATIVE SERVICES - ECONOMIC DEVELOPMENT

The purpose of the Economic and Community Development Division is twofold. Through economic development activities it is charged to preserve and enhance the tax base of the County by undertaking programs and activities that stimulate, attract and revitalize commerce, industry and manufacturing. Its goal is to promote area-wide, regional economic development, marketing and cooperation among all involved governments and private-sector groups to provide for a unified development approach for the Milwaukee area.

Secondly, the Division seeks to maximize available public and private resources and provide professional services to promote self-sufficiency, to ensure that County neighborhoods are viable communities and that housing choices are safe and affordable for low and moderate income households.

ETHICS BOARD

The Ethics Board consists of six members who carry out the provisions of the Code of Ethics established under Chapter 9 of the Milwaukee County Ordinances.

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Courts and Judiciary

DESCRIPTION

The County departments contributing to this functional area are the Combined Court Related Operations and the Department of Child Support.

TAX LEVY SUMMARY				
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>	2006/2007 <u>Change</u>
<u>DEPARTMENT</u>				
Combined Court Related Oper. (Org. 2000)	\$ 29,458,592	\$ 27,644,839	\$ 30,230,544	\$ 2,585,705
Department of Child Support (Org. 2430)	(213,921)	(59,587)	(99,998)	(40,411)
TOTAL	\$ 29,244,671	\$ 27,585,252	\$ 30,130,546	\$ 2,545,294

COMBINED COURT RELATED OPERATIONS

Family Court Commissioner Division

The Division of the Family Court Commissioner was created pursuant to Section 767.13(2) of the Wisconsin Statutes and is the legal extension of the Family Court Branch of the Circuit Court. The general purpose of this division is to conduct formal hearings in matters relating to marriage and actions affecting the family pursuant to Chapters 765 and 767 of the Wisconsin Statutes. It includes the Family Court Mediation Services Unit.

Register in Probate Division

Pursuant to Wisconsin Statutes, the Register in Probate maintains the records and files of all probate proceedings; receives payments of statutory fees; performs administrative services and ministerial duties in connection with mental commitment proceedings (Chapter 51), protective placement proceedings (Chapter 55), will proceedings, contests of claims and other probate proceedings; performs administrative duties directed by the judges designated to hear probate proceedings; reviews documents and makes determinations required for informal administration of estates (Chapter 865); and exercises the powers and duties of a probate court commissioner when designated to do so by a judge assigned probate jurisdiction.

In addition, the 1985 Supreme Court decision in *State ex rel. Watts v. Combined Community Services*, 122 Wis. 2d 65, requires an annual court review of every existing protective placement case to protect the constitutional rights of persons under protective placement. The costs associated with such proceedings and other operating expenses not expressly assumed by the State are obligations of Milwaukee County [Sections 753.19 and Sections

753.016(4), Wisconsin Statutes. and *Romosco v. Milwaukee*, 108 Wis. 2d 32 (1982)].

County Funded State Court Services Division

Pursuant to Section 8, Article VII, Wisconsin Constitution, and Section 753.03, Wisconsin Statutes, the State Circuit Courts have original jurisdiction in all civil, juvenile and criminal matters. They also conduct administrative reviews. Milwaukee County comprises the First Judicial Administrative District of the State court system and has 47 judges.

Pursuant to Wisconsin Statutes, the Clerk of Circuit Court maintains the records, books and files of the Circuit Courts – Civil, Family, Criminal and Children's Divisions; collects fees and costs prescribed by law; certifies copies of judgments or other papers or records; receives and disburses payment of trust, bail or other funds pursuant to court orders; invests funds and has custody of securities held for the benefit of minors, as ordered by the Court; furnishes attorneys with legal papers; prepares the daily court calendar; processes termination of parental rights proceedings, agency adoptions and documents filed in all adoption proceedings (Chapters 48 and 882) and processes all cases. Pursuant to Chapter 100 of the Milwaukee County Ordinances and the rules of the County Board of Judges, the Clerk of Circuit Court is also Director of Court Services. Eligible jurors for the County funded state court system are summoned by the Clerk of Circuit Court.

DEPARTMENT OF CHILD SUPPORT

The Department of Child Support implements and administers the Child Support Enforcement Act pursuant to Title IV-D of the Federal Social Security

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Courts and Judiciary

Act and Sections 49.22 and 59.53(5) of the Wisconsin Statutes, under contract with the State Department of Workforce Development. Title IV-D of the Federal Social Security Act applies to custodial parents receiving public assistance. Cases are referred by the Department of Health and Human Services, W-2 agencies and the Milwaukee Bureau of Child Welfare when a custodial parent or child is eligible for any one of a variety of benefits.

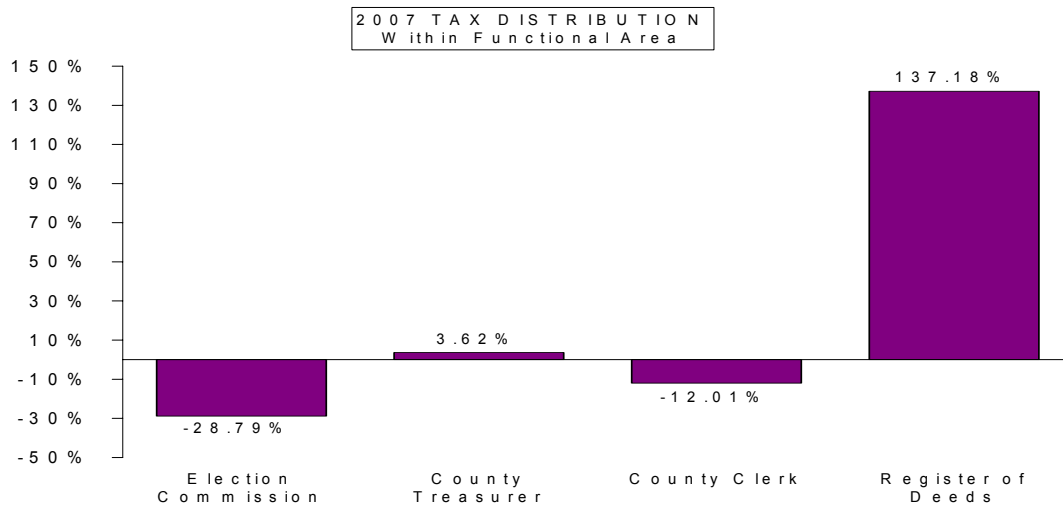
The Department of Child Support works cooperatively with other County departments to comply with the IV-D program mandates. Title IV-D legislation requires the Department to provide services to locate parents, establish paternity, enforce and establish child support and medical support orders. Non-W-2 custodial parents may also apply to receive the Child Support Services that are provided to IV-D eligible custodial parents.

ADOPTED 2007 BUDGET

MAJOR FUNCTION: General Government

DESCRIPTION

The County departments contributing to this functional area are the Election Commission, County Treasurer, County Clerk and the Register of Deeds.



TAX LEVY SUMMARY				
	2005 Actuals	2006 Budget	2007 Budget	2006/2007 Change
<u>DEPARTMENT</u>				
Election Commission (Org. 3010)	\$ 487,899	\$ 941,013	\$ 563,642	\$ (377,371)
County Treasurer (Org. 3090)	(1,208,346)	(146,737)	(70,914)	75,823
County Clerk (Org. 3270)	127,827	57,489	235,135	177,646
Register of Deeds (Org. 3400)	(3,433,318)	(2,981,803)	(2,685,545)	296,258
TOTAL	\$ (4,025,938)	\$ (2,130,038)	\$ (1,957,682)	\$ 172,356

ADOPTED 2007 BUDGET

MAJOR FUNCTION: General Government

ELECTION COMMISSION

The Election Commission prepares, prints, distributes and has custody of ballots, including absentee, Braille and sample ballots; canvasses returns and certifies them to the State Elections Board; advertises all elections held on a Federal, State and County-wide basis in community and minority newspapers; distributes, receives and verifies the legality of nomination papers filed; receives Code of Ethics forms, audits campaign finance reports and registration forms of candidates and committees; maintains election records and files; prorates charges to municipalities and school boards for election services provided; reviews election laws; registers City of Milwaukee electors; conducts recall elections; conducts recount proceedings and special elections; issues certificates of election to County Supervisors, County Executive and five County constitutional officers; provides a statistical election booklet every other year; prints Congressional, Supervisor, State Senate and Assembly maps, and attends meetings relative to the office.

COUNTY TREASURER

The County Treasurer receives all monies which belong to or are deposited in trust with the County of Milwaukee; pays out all monies on directive of the County Board, or as otherwise provided by law or ordinances; transmits State taxes, fees, and revenues from other charges to the State Treasurer; collects and enforces the collection of delinquent property taxes; acts as custodian of the Employees' Retirement System; provides for the daily cash requirements of Milwaukee County; and invests County appropriations not needed immediately in low risk short-term investments.

COUNTY CLERK

The County Clerk records the proceedings of the County Board of Supervisors; distributes copies of

the printed proceedings; maintains all of the legislative files; produces a continuous index of the ordinances and resolutions presented to the County Board at each meeting; updates existing ordinances and prepares copies of new ordinances for distribution; receives/processes court summons and complaints naming Milwaukee County; maintains the central file of County deeds, contracts, insurance policies, agreements, leases and easements; maintains SARA Title III records for Milwaukee County; administers oaths of office and maintains a file of such oaths as well as public official bonds; maintains a file of qualified public improvement contractors; receives and publicly opens all sealed bids for public improvement projects; distributes copies of the Milwaukee County financial reports and statistical reports of property valuations; issues marriage, equestrian, hayride, horse and stable licenses; processes garnishment actions, tax levies and wage assignments of County employees; processes lien notices against contractors performing County public improvements; maintains the file of certificates of title for all County-owned vehicles; assists the County Treasurer in signing all County checks; and registers all lobbyists and reports quarterly to the County Board on the number of registrants.

REGISTER OF DEEDS

The Register of Deeds records, indexes and microfilms all real estate documents, corporation papers and military discharges; records informal probate instruments; files and indexes financing statements; maintains a motor vehicle lien index; files and indexes birth, marriage and death certificates; sells copies of the above-described documents; collects the real estate transfer tax; issues County and senior citizen identification cards; and performs such other functions as provided by law.

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Public Safety

DESCRIPTION

The County departments contributing to this functional area are the Office of the Sheriff, House of

Correction, District Attorney, and the Medical Examiner.

TAX LEVY SUMMARY				
	2005 Budget	2006 Budget	2007 Budget	2006/2007 Change
<u>DEPARTMENT</u>				
Office of the Sheriff (Org. 4000)	59,499,910	61,021,894	65,001,113	3,979,219
House of Correction (Org. 4300)	38,342,252	38,886,262	45,158,818	6,272,556
District Attorney (Org. 4500)	7,838,593	7,962,536	9,687,536	1,725,000
Medical Examiner (Org. 4900)	2,655,979	2,666,381	2,649,035	(17,346)
TOTAL	\$ 108,336,734	\$ 110,537,073	\$ 122,496,502	\$ 11,959,429

OFFICE OF THE SHERIFF

The Sheriff of Milwaukee County is a State constitutional officer and, under Section 59.26 and 59.27 of the Wisconsin Statutes, is responsible for law enforcement, the safety and security of citizens and protection of property throughout the County. Chapter 166, Wisconsin Statutes, provides the authority of counties in matters pertaining to emergency government services, which is under the Sheriff. The Sheriff's Office also acts as an arm of the criminal justice system carrying out criminal investigations, effecting arrests and warrants, detaining prisoners, providing court security, serving process papers, transporting prisoners and patients and extraditing criminals. Security is provided at the General Mitchell International Airport and the County parks. Protection is rendered to County officials and domestic and international visiting dignitaries. Expressway patrol provides the capability of immediate 24-hour response to emergency situations involving protection, safety and law enforcement throughout Milwaukee County. The department provides specialized services to the community, County government, and municipal police agencies by means of investigative expertise, crowd control, photography, fingerprint and document examination, drug investigations, training, and emergency response.

DISTRICT ATTORNEY

Pursuant to Wisconsin Statutes Section 978.05, the District Attorney of Milwaukee County has the following duties:

- A. In the Circuit Courts of Milwaukee County having jurisdiction for ADULT MATTERS – Prosecutes all criminal actions; prosecutes all

State forfeiture actions, County traffic actions, and actions concerning violations of County ordinances which are in conformity with State criminal laws; participates in John Doe or other investigatory proceedings; issues subpoenas and other processes to compel the attendance of witnesses; upon the request and under the supervision and direction of the Attorney General, briefs and argues all criminal cases brought by appeal or writ of error to the Court of Appeals or Supreme Court; handles all appeals or proceedings if the case is decided by a single Court of Appeals judge; institutes, commences, or appears in certain civil actions or special proceedings as set forth in Wisconsin Statutes Section 978.05(6).

- B. In the Circuit Courts of Milwaukee County having jurisdiction for JUVENILE MATTERS – Represents the public's interest at the Children's Court Center for matters including children alleged to be delinquent, to have violated civil laws or ordinances, to be in need of protection or services, or who are developmentally disabled, mentally ill, alcoholic or drug dependent; and initiates and defends appeals.

MEDICAL EXAMINER

Pursuant to Sections 59.34, 59.36, 59.38, 69.18, 157.02, and Chapter 979, Wisconsin Statutes, this department investigates all deaths in which there are unexplained, unusual or suspicious circumstances, all homicides, all suicides, all deaths following criminal abortion, poisoning, and accident (whether the injury is or is not the primary cause of death), and all deaths in which there is no physician in

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Public Safety

attendance, or the attending physician refuses to sign the death certificate; investigates all deaths when the body is to be cremated; reports all deaths immediately to the District Attorney pursuant to Section 979.04(2) Statutes; performs autopsies, histologic studies and toxicological analyses, and testifies in court in regard to all investigative findings; issues death certificates, cremation permits and disinterment permits; takes possession of, stores and disposes of bodies when investigation is required or bodies are unclaimed; locates relatives of deceased persons; safeguards and legally disposes of money and property of deceased persons; and renders scientific aid to various law enforcement agencies in the examination of evidence.

HOUSE OF CORRECTION

The functions of the House of Correction are defined in Chapters 302, 303, 304 and 973 of the Wisconsin

Statutes. This institution receives and maintains custody of all sentenced prisoners in Milwaukee County committed by authorized courts for periods not exceeding one year and from other jurisdictions as authorized by County ordinance; provides programs of work release, rehabilitation, education, work, recreation and training; provides medical, dental and other necessary services in conjunction with the Detention Bureau of the Sheriff's Department; processes and considers applications for parole; and releases prisoners upon expiration of sentence, parole, or upon orders of the courts or other recognized authorities. Section 302.315 of the Wisconsin Statutes permits this institution to receive and maintain custody of unsentenced prisoners from the Milwaukee County Sheriff. The department also operates a program of home detention using electronic surveillance equipment and other systems of control.

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Transportation and Public Works

DESCRIPTION

This function includes the budgets for the eight divisions of the Department of Transportation and Public Works which are Airport, Transportation Services, Architectural, Engineering and

Environmental Services, Highway Maintenance, Fleet Management, Milwaukee County Transit/Paratransit System, Facilities Management, and the Director's Office.

TAX LEVY SUMMARY				
<u>DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS</u>	<u>2005 Budget</u>	<u>2006 Budget</u>	<u>2007 Budget</u>	<u>2006/2007 Change</u>
Airport (Org. 5040)	\$ (1,063,345)	\$ (2,721,316)	\$ (2,796,192)	\$ (74,876)
Transportation Services (Org. 5070)	(655,544)	(136,210)	(8,195)	128,015
Architectural/Engineering/Environmental Services (Org. 5080)	436,533	36,515	82,376	45,861
Highway Maintenance (Org. 5100)	565,052	587,934	772,317	184,383
Fleet Management (Org. 5300)	(594,492)	(485,988)	(68,244)	417,744
Milwaukee County Transit/Paratransit System (Org. 5600)	21,351,770	20,399,181	21,159,564	760,383
Facilities Management (Org. 5700)	15,215,531	15,339,891	17,398,704	2,058,813
Director's Office (Org. 5800)	2,248,628	1,985,870	18,384	(1,967,486)
TOTAL	\$ 37,504,133	\$ 35,005,877	\$ 36,558,714	\$ 1,552,837

Department of Transportation and Public Works

The mission of the Department of Transportation and Public Works is to develop and maintain Milwaukee County's public facilities in a cost efficient manner, consistent with the values of the taxpayers, preserving and maintaining the County's quality of life while enhancing the Department's competitive position, locally and nationally, in accordance with the policies of Milwaukee County.

The Department provides the following services to Milwaukee County:

AIRPORT

Milwaukee County operates and maintains General Mitchell International and Lawrence J. Timmerman Field Airports by authority granted under Chapters 59 and 114 of the Wisconsin Statutes. General Mitchell International Airport provides commercial, military and general aviation services. Timmerman Field Airport is primarily for general aviation. Under the terms of the negotiated agreement between Milwaukee County and the signatory airlines, all operating expenses and debt service costs are recovered through rates and charges assessed to

users (terminal and land rentals, concession fees and landing fees).

Due to the September 11, 2001 terrorist attacks in the United States, significant enhanced security measures will continue for the foreseeable future. Non-reimbursed costs of these measures will be included in the rates charged to the airlines using the Airport.

TRANSPORTATION SERVICES

The mission of Transportation Services is to cost-effectively plan, design and implement projects necessary to maintain and enhance the safety and efficiency of the County's highways, bridges, traffic control facilities and transit systems.

ARCHITECTURAL, ENGINEERING AND ENVIRONMENTAL SERVICES

The Architectural, Engineering and Environmental Services provides a core competency of professional and technical services for Milwaukee County. The Section is comprised of the following units: Architectural, Airport Engineering, Site Development and Civil Engineering, Environmental

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Transportation and Public Works

Services and Support Services. Through the Division employees' efforts and extended staff provided by consultants, these sections research, design, administer and implement a diverse combination of programs and projects.

HIGHWAY MAINTENANCE

The Highway Maintenance maintains all County trunk highways, State trunk highways and expressways. It is responsible for maintaining vacant freeway lands and the North Shore right-of-way.

FLEET MANAGEMENT

The Fleet Management provides a broad array of services to the County and its customers, including developing vehicle replacement programs; developing and designing vehicle specifications; managing the County's Fuel System, assigning vehicles and equipment to users based on needs and requirements; managing and developing vehicle and equipment disposal through periodic auctions; managing and maintaining all automotive equipment owned by the County, as well as authorizing and acquiring all vehicles and equipment in the Fleet Equipment Acquisition Capital Budget. Under the direction of the Director of Fleet Operations, Fleet Management controls, manages and maintains all automotive equipment owned by the County. It also centrally maintains materials and parts for the Parks Recreation and Culture and DTPW-Transportation Divisions.

MILWAUKEE COUNTY TRANSIT/PARATRANSIT SYSTEM

Milwaukee Transport Services, Inc., is a private, non-profit corporation which manages and operates the Transit/Paratransit System, under contract, for Milwaukee County. The corporation uses facilities and equipment owned and provided by Milwaukee County. The Department of Transportation and Public Works-Transportation Services provides County oversight, conducts various transit-related studies, and prepares and administers Federal and State transit grants. The DTPW-Transportation Services also facilitates the acquisition of capital equipment and provides design and construction services for capital facilities.

FACILITIES MANAGEMENT

The Facilities Management provides quality and cost effective property management, tenant services, and maintenance and skilled trades services to the various private entities and County departments occupying space within the Courthouse Complex, County Grounds buildings, the Children's Court Center, the Child and Adolescent Treatment Center and the building at 27th and Wells Street. Facilities also provides maintenance and skilled trades services to other County departments.

DIRECTOR'S OFFICE

The Director's Office is responsible for the management of the Department of Transportation and Public Works administrative functions, including establishment and implementation of Department policy and procedures, personnel administration, accounting and general public information services. The Director's Office also performs security operations at the Courthouse, City Campus, and Children's Court.

ADOPTED 2007 BUDGET

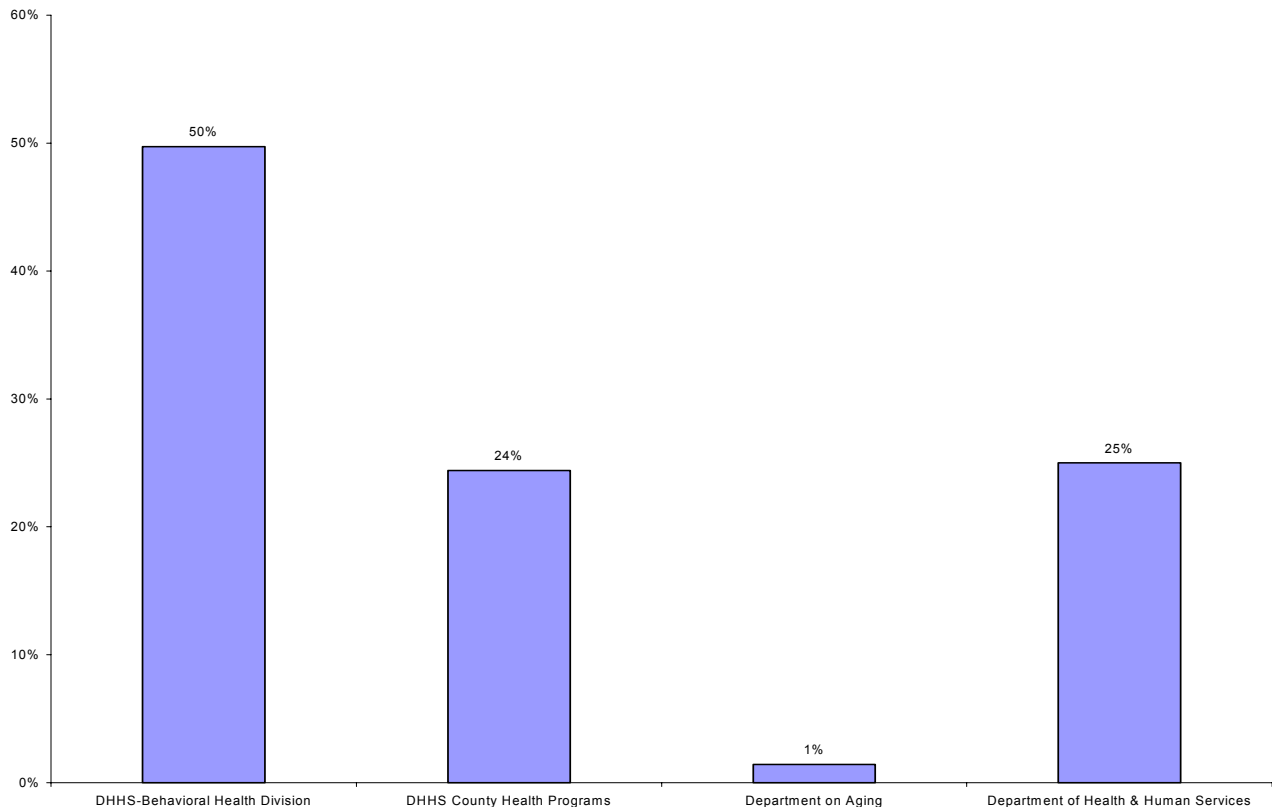
MAJOR FUNCTION: Health and Human Services

DESCRIPTION

The County Departments contributing to this functional area are the Department of Health and Human Services (DHHS), DHHS - Behavioral Health

Division (BHD), DHHS - County Health Programs (CHP) and the Department on Aging.

TAX LEVY SUMMARY				
	2005 <u>Budget</u>	2006 <u>Budget</u>	2007 <u>Budget</u>	2006/2007 <u>Change</u>
<u>DEPARTMENT</u>				
DHHS-Behavioral Health Division (Org. 6300)	\$ 35,584,368	\$ 34,780,908	\$ 38,770,249	\$ (3,989,341)
DHHS-County Health Programs (Org. 7200)	20,752,094	19,039,865	19,018,101	21,764
Department on Aging (Org. 7900)	2,709,471	1,808,809	1,103,674	705,135
Department of Health and Human Services (Org. 8000)	20,107,719	19,260,692	19,085,772	174,920
TOTAL	\$ 79,153,652	\$ 74,890,274	\$ 77,977,796	\$ (3,087,522)



DEPARTMENT OF HEALTH AND HUMAN SERVICES - BEHAVIORAL HEALTH DIVISION

Pursuant to Sections 46.03(1), 46.21, 51.08, 51.35, 51.42 and 51.437 of the Wisconsin Statutes, the Milwaukee County Department of Health and Human Services-Behavioral Health Division provides

care and treatment of persons with disorders related to alcohol and substance abuse and developmentally, emotionally and mentally ill adults, children and adolescents through contracts with community agencies, outpatient care, day treatment services and inpatient care. Services include intensive short-term treatment, as well as extended

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Health and Human Services

care of persons with serious mental illness. Acute hospital admissions are initiated by voluntary application or through legal detention methods such as court commitment. The Adult and Child Inpatient Services require Title-XIX certification and appropriate State licensing to capture Title-XIX and other third-party reimbursement. The extended care portions of this agency require Federal certification as a Skilled Nursing Facility and Facility for the Developmentally Disabled, allowing for State reimbursement. Day treatment is offered to patients who have progressed to the stage where inpatient hospitalization is no longer indicated, but who require more intensive treatment than is available in an outpatient facility. The Community Services Branch provides both mental health and AODA services through contract with community service providers or at community clinics. Programs are managed by the Behavioral Health Division Administrator under the jurisdiction of the Director of the Department of Health and Human Services, the Combined Community Services Board, the County Executive and the Milwaukee County Board of Supervisors.

DEPARTMENT OF HEALTH AND HUMAN SERVICES - COUNTY HEALTH PROGRAMS

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board shall represent the County and have management of the business and concerns in all cases where no other provision is made.

The Emergency Medical Services (Paramedics) Program operates under Chapter 97 of the Milwaukee County Ordinances pertaining to comprehensive emergency medical care services.

The EMS (Paramedics) Program is responsible for managing all EMS related functions. The General Assistance Medical Program (GAMP) is the County's health care financing/delivery system for medically indigent persons residing within Milwaukee County. GAMP operates under the guidelines established by Chapter 49 of the Wisconsin Statutes and Section 32.90 of the Milwaukee County Ordinances. Other County health programs are reviewed and approved by the County Executive and County Board of Supervisors.

DEPARTMENT ON AGING

Under the Older Americans Act, the Milwaukee County Department on Aging is a Federal/State designated Area Agency on Aging for Milwaukee County. The Department on Aging's responsibilities are outlined in Chapter 53 of the General Ordinances of Milwaukee County and include planning, developing, providing, purchasing and coordinating services for the County's older adult population. The Department reports directly to the County Executive and provides staff support to the Milwaukee County Commission on Aging.

This Department provides a single entry point for older adults and their caregivers who are in need of elderly service information and assistance throughout Milwaukee County. Services provided by the Department on Aging are designed to provide an appropriate mix of community-based care and direct services to prevent the inappropriate and costly institutionalization of older adults. The Department is the designated Resource Center and Care Management Organization for older people in Milwaukee County under the State of Wisconsin's Family Care initiative.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

The Department of Health and Human Services (DHHS) operates under Chapters 46 (Social Services), 48 (Children's Code), 49 (Public Assistance), 51 (Mental Health), 55 (Protective Services) and 938 (Juvenile Delinquency) of the Wisconsin State Statutes.

DHHS provides a wide range of life-sustaining, life-saving and life-enhancing services to children and adults through age 60. Programs focus on providing services for delinquent children, dysfunctional families, developmentally disabled persons, physically disabled persons, mentally ill persons, homeless persons, and those in need of financial assistance. Many of the services provided are mandated by State Statute and/or provided through a State/County contract.

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Parks, Recreation and Culture

DESCRIPTION

The County departments contributing to the Parks, Recreation and Culture functional area are: the Parks Department, the Zoological Department, the University of Wisconsin Extension and the Milwaukee Public Museum. This functional area also includes contributions to various non-

departmental activities such as the County Historical Society, VISIT Milwaukee, Villa Terrace/Charles Allis Art Museums, Federated Library System, Marcus Center for the Performing Arts, and the War Memorial Center.

TAX LEVY SUMMARY				
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>	2005/2006 <u>Change</u>
<u>DEPARTMENT</u>				
Parks, Recreation and Culture (Org. 9000)	\$ 19,649,917	\$ 18,481,451	\$ 22,014,158	\$ 3,532,707
Zoological Department (Org. 9500)	5,448,018	5,687,983	5,633,117	(54,866)
University Extension (Org. 9910)	201,717	210,389	210,040	(349)
County Historical Society (Org. 1908)	242,550	242,550	242,550	0
VISIT Milwaukee (Org. 1912)	25,000	25,000	25,000	0
War Memorial Center (Org. 1914)	1,331,636	1,433,462	1,504,594	71,132
Villa Terrace/Charles Allis Art Museums (Org. 1915)	243,656	243,656	243,656	0
Marcus Center for the Performing Arts (Org. 1916)	1,280,000	1,280,000	1,280,000	0
Federated Library System (Org. 1966)	66,648	66,651	66,650	(1)
Milwaukee County Fund for the Arts (Org. 1974)	352,688	377,688	377,688	0
Milwaukee Public Museum (Org. 9700)	3,380,563	3,502,376	3,327,257	(175,119)
TOTAL	\$ 32,222,393	\$ 31,551,206	\$ 34,924,710	\$ 3,373,504

DEPARTMENT OF PARKS, RECREATION AND CULTURE

The Parks Department administers and operates the Milwaukee County Park System. The Park's System spans almost 15,000 acres and encompasses 150 parks and parkways, five beaches, extensive roadways and bike trails and over 170 picnic areas. Major facilities include two indoor swimming pools, nine outdoor pools, numerous wading pools and splash pads, water playground, two family aquatic centers, 15 golf courses, 117 tennis courts, four community/recreation centers, 23 major pavilions, 200 athletic fields, boat launching sites, the McKinley Marina, the Mitchell Park Horticultural Conservatory, Wehr Nature Center and Boerner Botanical Gardens.

ZOOLOGICAL DEPARTMENT

The Zoological Department is charged with the general management of the Zoo facility. This

includes business operations, management of the animal collection, maintenance of buildings and grounds, visitor services, education, planning/oversight of construction related to the capital master plan and marketing of the Zoo. The Zoo originally opened in the 1890s as an animal and bird display in Washington Park. It was acquired by the County in 1937 and operated under the Park Commission until 1981 when it became an independent department. The Zoo moved to its present 200-acre site in 1960. Most of the Zoo's animal collection and exhibits are acquired through private funding. There are presently 16 animal groupings at the Zoo, including the Reptile and Aquarium group, Australian group, Asiatic group, and the Heritage Farm.

MILWAUKEE COUNTY UW EXTENSION

The Milwaukee County UW Extension Service provides a Cooperative Extension Service by joint agreement between Milwaukee County and the

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Parks, Recreation and Culture

University of Wisconsin. The Extension identifies and responds to family and community needs for practical education, research and knowledge. It provides Milwaukee County with access to the research and resources of the University of Wisconsin System. Its educational programs promote community collaborations focused on youth and family development, community and economic development and the environment. The Extension strives to empower individuals, families, and communities by encouraging development of critical skills in leadership, strategic planning, problem solving and decision-making.

NON-DEPARTMENTAL BUDGETS

The Milwaukee County Historical Society collects and preserves the records and salient historical features of the County. VISIT Milwaukee promotes the County as a major tourist and convention destination. The War Memorial Center is a memorial to those who have served in war by providing art, drama, music, public discussion and social assembly to serve the living. The Villa Terrace is an Italian Renaissance-style home richly decorated with

antiques and retains almost all of its original fixtures dating back to the 1920s. The Charles Allis Art Museum was the home of a wealthy Milwaukeean who collected a vast quantity of museum-quality artifacts. The building and its contents were originally donated to the City of Milwaukee in 1946 and transferred to the County in 1979 under the War Memorial Corporation. The Marcus Center for the Performing Arts was deeded to the County as a public trust for the preservation and enrichment of the performing arts, including drama, music and dance. The facility is home to the Broadway Series, Milwaukee Symphony Orchestra, Milwaukee Ballet, Florentine Opera, Milwaukee Youth Symphony Orchestra, First Stage Children's Theatre, City Ballet Theatre, Hansberry-Sands Theatre Company and other performing arts groups. The Federated Library System County contribution provides support for the system. The Milwaukee County Fund for the Arts provides cultural, artistic and musical programming administered by the County Cultural, Artistic and Musical Programming Advisory Council (CAMPAC). The Milwaukee Public Museum is one of the leading natural history museums in the nation, providing a valuable educational opportunity to visitors.

ADOPTED 2007 BUDGET

MAJOR FUNCTION: Debt Service

DESCRIPTION

This function includes the budgets for General County Debt Service on general obligation bonds issued in accordance with Chapter 67 of the Wisconsin Statutes. General obligation bonds of the

County are obligations for which the County pledges its full faith and credit and power to levy *ad valorem* taxes without limit as to rate or amount.

TAX LEVY SUMMARY				
	2005 Budget	2006 Budget	2007 Budget	2006/2007 Change
General County Debt Service (Org. 9960)	\$ 36,230,454	\$ 46,756,071	\$ 44,360,240	\$ (2,395,831)

As of December 31, 2006, the County had general obligation bonds outstanding totaling \$462,988,014. Debt outstanding on December 31, 2006, represents 15 percent of the County's \$3,082,001,055 constitutional debt limit.

On July 21, 1994, the County Board of Supervisors adopted several debt management and capital financing policies or goals. These policies included a requirement that the County Executive's annual recommended budget include a summary of the impact that borrowing proposals contained in the recommended budget would have on various measures of debt affordability. The policies also established limitations on capital improvement borrowing by requiring an increase in project pay-as-you-go cash financing.

Policy Goals

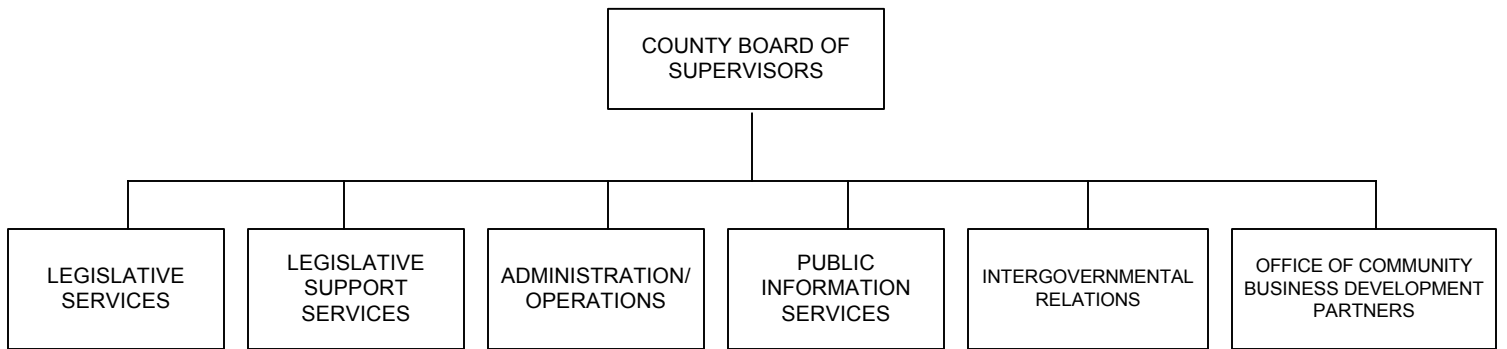
1. Tax supported debt service costs shall not exceed actual sales and use tax revenue.
2. Cash financing for capital improvements shall provide for a minimum of 20 percent of County financed project costs. (This goal will be implemented over a ten-year period by increasing minimum cash financing by 2.0 per cent annually beginning with the 1995 budget.)
3. Direct debt shall not exceed 1.5 percent of equalized property value.

4. Financing terms shall not exceed 16 years for corporate purpose projects and 20 years for airport projects.
5. Average principal maturities shall not exceed ten years for corporate purpose projects and 12.5 years for airport projects.
6. Net present value savings for proposed advance refundings should total a minimum of three percent to five percent of refunded principal.
7. Direct debt per capita shall not exceed \$500.
8. Bond insurance will be used when it provides a net economic benefit.
9. County corporate purpose bond issue increases will be limited to a principal amount of no more than \$1 million over the principal amount of the previous year's corporate purpose bond issue.
10. Corporate purpose bond issues for 2008 and forward are limited to a principal amount of \$30 million plus three percent per year for inflation.

Debt Issue Expense

The County budgets tax levy of \$11,500 to finance costs associated with the issuance of its general obligation bonds that are not eligible for bond financing or costs associated with proposed bond financings that for various reasons are not issued.

COUNTY BOARD



ADOPTED 2007 BUDGET**DEPT:** COUNTY BOARD**UNIT NO.** 1000**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

The nature, composition, powers, duties and responsibilities of county boards are delineated in Chapter 59, Wisconsin Statutes, pursuant to Article IV, Sections 22 and 23 of the State Constitution. Each county in the State is a body corporate empowered to sue and be sued; to acquire and hold, lease or rent property; to enter into leases and to

make contracts. The power of the County can only be exercised by the County Board pursuant to a resolution or ordinance adopted by it. The general powers of the County Board are set forth in Section 59.51 of the Wisconsin Statutes.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 2,693,807	\$ 2,847,068	\$ 2,967,249	\$ 120,181
Employee Fringe Benefits (EFB)	1,709,215	1,655,625	2,188,900	533,275
Services	313,631	372,139	347,064	(25,075)
Commodities	42,782	59,700	55,500	(4,200)
Other Charges	3,168	2,500	2,500	0
Debt & Depreciation	0	0	0	0
Capital Outlay	11,430	0	0	0
Capital Contra	0	0	0	0
County Service Charges	631,254	803,267	791,898	(11,369)
Abatements	(591,596)	(753,427)	(737,655)	15,772
Total Expenditures	\$ 4,813,691	\$ 4,986,872	\$ 5,615,456	\$ 628,584
Direct Revenue	52	0	0	0
State & Federal Revenue	16,103	18,000	22,500	4,500
Indirect Revenue	0	0	0	0
Total Revenue	\$ 16,155	\$ 18,000	\$ 22,500	\$ 4,500
Direct Total Tax Levy	4,797,536	4,968,872	5,592,956	624,084

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 53,602	\$ 53,649	\$ 62,096	\$ 8,447
Courthouse Space Rental	422,592	470,277	438,228	(32,049)
Tech Support & Infrastructure	0	81,471	98,259	16,788
Distribution Services	3,936	0	5,821	5,821
Telecommunications	16,906	21,050	30,182	9,132
Record Center	2,668	2,559	672	(1,887)
Radio	0	0	0	0
Computer Charges	23,287	45,168	17,147	(28,021)
Applications Charges	68,606	79,253	67,547	(11,706)
Total Charges	\$ 591,597	\$ 753,427	\$ 719,952	\$ (33,475)
Direct Property Tax Levy	\$ 4,797,536	\$ 4,968,872	\$ 5,592,956	\$ 624,084
Total Property Tax Levy	\$ 5,389,133	\$ 5,722,299	\$ 6,312,908	\$ 590,609

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** COUNTY BOARD**UNIT NO.** 1000**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 2,693,807	\$ 2,847,068	\$ 2,967,249	\$ 120,181
Employee Fringe Benefits (EFB)	\$ 1,709,215	\$ 1,655,625	\$ 2,188,900	\$ 533,275
Position Equivalent (Funded)*	57.5	57.7	58.9	1.2
% of Gross Wages Funded	94.0	92.5	100	7.5
Overtime (Dollars)**	\$ 3,490	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Adm Sec - Research Dir	Abolish	1/1.0	County Board	\$ (89,752)
Adm Sec - Office Asst 3	Abolish	1/1.0	County Board	(34,208)
Adm Sec 3 - Comm Clk	Transfer	1/1.0	County Clerk	(54,504)
			TOTAL	\$ (178,464)

MISSION

The mission of the Board of Supervisors is to ensure a responsive, accessible and accountable government for the people of the County of Milwaukee, and to establish County policies that enhance self-sufficiency, personal safety, economic opportunity and quality of life.

DEPARTMENT DESCRIPTIONLegislative Services

The Milwaukee County Board of Supervisors is a body of 19 legislative representatives elected by residents of 19 supervisory districts in the County. Legislative Services includes 19 Board members who elect from their body the Chairperson of the Board and the First and Second Vice Chairpersons. Also included are individually assigned positions of Legislative Assistant. Upper management of all County Board services is the responsibility of the Chairperson of the County Board, who also functions as the department head.

The Board's primary power is to determine policy and direct County government through the adoption of ordinances and resolutions. As such, the Board establishes programs, services and laws for the County. Among the Board's most important means

of establishing policy is the adoption of the annual County budget. The Board conducts its business through eight standing committees, various subcommittees and task forces.

At the committee level, members hear testimony from Supervisors proposing legislation and requests from departments and outside agencies regarding policy changes. The public is also afforded the opportunity to speak to committees on an issue. Committee members may amend legislation to reflect the will of the committee and then vote on it. Committee recommendations are sent to the County Board with a recommendation for approval or rejection. The full Board may further amend the resolution or ordinance, or may lay it over or send it back to committee for additional study and referrals of questions. The full County Board then votes on a measure, accepting or rejecting it.

Legislative Support Services*Research Services*

Duties include specialized research analysis and studies for specific standing committees, subcommittees and other special committees of the County Board and preparation of resolutions,

ADOPTED 2007 BUDGET

DEPT: COUNTY BOARD

UNIT NO. 1000
FUND: General - 0001

ordinances, and fiscal notes. Research staff is involved annually in the review, analysis and development of recommendations for the Finance and Audit Committee and the County Board on Countywide departmental operations and capital budget requests as presented in the Executive Budget.

Committee Services

Duties include committee meeting support essential to the operation of the County Board. Primary responsibilities are to enter, in appropriate files kept for that purpose, a complete record of all committee meetings, including attendance, appearances for and against pending matters, and to record and prepare minutes of meetings. These include all motions made, by whom, and how each member voted upon each matter considered, together with a final action by the committee.

Public Information Services

Duties include the provision of information to the public through all written and visual media, including newsletters, press releases, press relations, community outreach, web site development, etc.

Administration / Operations

Functions include overall administration, departmental information technology systems, budget and accounting, fiscal monitoring, purchasing, reception, constituent services, facilities management, general operations and clerical support.

Intergovernmental Relations

The Intergovernmental Relations Division is a function within the budget of the County Board to reflect the County Board's overall legislative and policy oversight function.

Intergovernmental Relations assists in coordinating and developing a legislative package and budgetary agenda for Milwaukee County, which defines areas where modifications to State and Federal legislation should be developed and introduced. Intergovernmental Relations also communicates and works with State and Federal officials to enact the County's legislative and budgetary package.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase \$120,181 from \$2,847,068 to \$2,967,249 primarily due to the 2006 salary increase.
- Employee Fringe Benefits expenditures increase \$533,275, from \$1,655,625 to \$2,188,900.
- The 2007 Budget abolishes one vacant Administrative Secretary - Research Director position and one vacant Administrative Secretary – Office Assistant 3 position, for a savings of \$123,960, not including fringe benefits.
- One position of Administrative Secretary 3 – Committee Clerk-Network Applications is transferred from the County Board (Org. Unit 1000) to the County Clerk (Org. Unit 3270). The incumbent in this position currently is developing and maintaining a relational Access database for legislative tracking of County Board actions, resolutions, ordinances and fiscal notes. These functions are in addition to her current work as a committee clerk. The County Clerk has had an initiative, in cooperation with the DAS-Information Management Services Division, to make available the County Board's proceedings and legislative tracking via the County's website, and to bring the County Board proceedings up to date in a timely manner. Transferring this position to the County Clerk will facilitate this overall legislative tracking initiative. Once the position is transferred, the DAS Division of Human Resources shall review the position for proper classification and titling.
- Services are reduced \$25,075, from \$372,139 to \$347,064. This includes a reduction in printing and stationery of \$20,000 to reflect increased use of the House of Correction printing service and a corresponding crosscharge from the HOC of \$20,000.
- \$50,000 is continued for Federal lobbying services as part of the Intergovernmental Relations function.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12),

ADOPTED 2007 BUDGET

DEPT: COUNTY BOARD

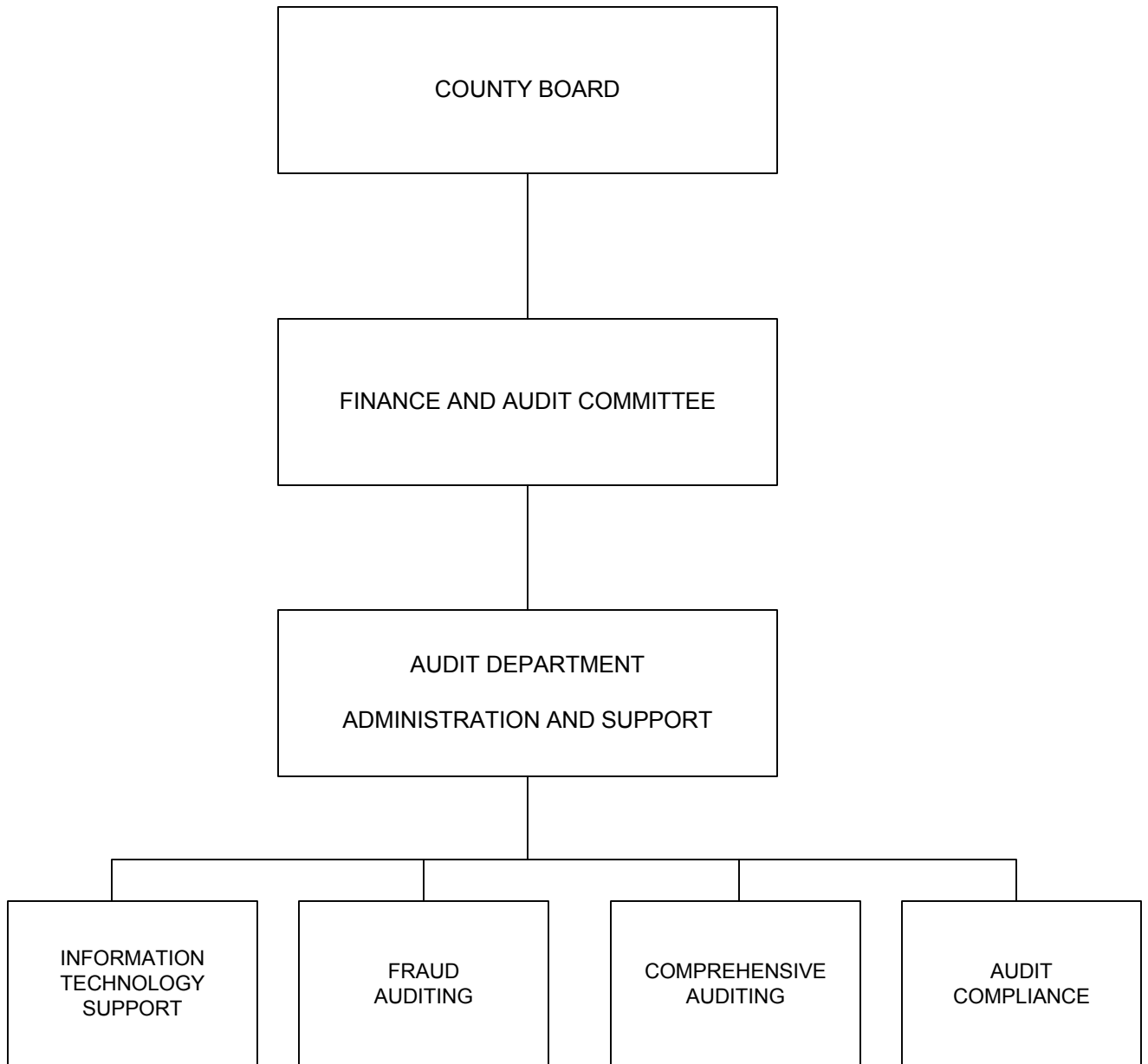
UNIT NO. 1000

FUND: General - 0001

Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation

when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

COUNTY BOARD – DEPARTMENT OF AUDIT



ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF AUDIT**UNIT NO.** 1001
FUND: General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Section 59.47 of the Wisconsin Statutes and Chapter 57 of the Milwaukee County Ordinances, the Department of Audit is responsible for post auditing the fiscal concerns of Milwaukee County. The term audit is used to describe not only work done in examining financial statements, but also work done in reviewing internal accounting and administrative controls, compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The Department's audits are performed in accordance with Government Auditing Standards. In addition, the Department monitors contracts with

vendors of goods and services for compliance with equal opportunity and affirmative action requirements. The Department annually contracts for an audit of the financial statements of Milwaukee County and the Single Audit of Federal and State grants required by Federal OMB Circular A-133 and State Single Audit Guidelines. The staff also reconciles the County's checking accounts. In addition, the Department maintains a Hotline to receive information from citizens and employees regarding waste, fraud and abuse of Milwaukee County resources.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 1,163,492	\$ 1,236,841	\$ 1,282,241	\$ 45,400
Employee Fringe Benefits (EFB)	709,241	720,355	784,018	63,663
Services	362,149	429,496	451,496	22,000
Commodities	5,441	6,776	7,295	519
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	9,000	0	0	0
Capital Contra	0	0	0	0
County Service Charges	261,575	306,698	290,208	(16,490)
Abatements	(282,534)	(330,388)	(315,026)	15,362
Total Expenditures	\$ 2,228,364	\$ 2,369,778	\$ 2,500,232	\$ 130,454
Direct Revenue	2	0	0	0
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 2	\$ 0	\$ 0	\$ 0
Direct Total Tax Levy	2,228,362	2,369,778	2,500,232	130,454

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	170,616	177,806	179,436	1,630
Tech Support & Infrastructure	41,172	53,324	53,412	88
Distribution Services	123	139	182	43
Telecommunications	4,500	5,262	3,917	(1,345)
Record Center	0	0	0	0
Radio	0	0	0	0
Computer Charges	8,624	25,093	10,288	(14,805)
Applications Charges	23,214	32,487	26,384	(6,103)
Total Charges	\$ 248,249	\$ 294,111	\$ 273,619	\$ (20,492)
Direct Property Tax Levy	\$ 2,228,362	\$ 2,369,778	\$ 2,500,232	\$ 130,454
Total Property Tax Levy	\$ 2,476,611	\$ 2,663,889	\$ 2,773,851	\$ 109,962

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF AUDIT**UNIT NO.** 1001**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 1,163,492	\$ 1,236,841	\$ 1,282,241	\$ 45,400
Employee Fringe Benefits (EFB)	\$ 709,241	\$ 720,355	\$ 784,018	\$ 63,663
Position Equivalent (Funded)*	20.0	20.3	20.1	(4.3)
% of Gross Wages Funded	74.8	88.1	94.9	7.0
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Admin. Secretary-Lead Auditor	Abolish	2/2.0	Audit	\$ (124,278)
Student Intern	Create	1/0.21	Audit	5,000
Performance Evaluator 3	Create	1/1.0	Audit	52,864
Performance Evaluator 3	Abolish	1/1.0	Audit	(53,899)
			TOTAL	\$ (120,313)

MISSION

Through independent, objective and timely analysis of information, the Milwaukee County Department of Audit assists both policymakers and program managers in providing high quality services in a manner that is honest, efficient, effective and accountable to the citizens of Milwaukee County

\$90,257. This position is responsible for auditing requirements associated with the newly created Employee Benefits Division within the Department of Administrative Services. The position will audit health care claims, health care contracts, compliance and financial aspects of the program.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase \$45,400 from \$1,236,841 to \$1,282,241.
- One vacant Performance Evaluator 3 position and two vacant Admin. Secretary-Lead Auditor positions are abolished for a salary and social security savings of \$178,177.
- One position of Student Intern is created at an estimated annual cost of \$5,000 completely offset with an increase of \$5,000 in the personal services lump sum adjustment, for no net tax levy impact.
- One position of Performance Evaluator 3 is created for a salary and fringe benefit cost of \$90,257.
- Professional service fees increase \$16,000 from \$407,000 to \$423,000. This is due to the elimination of \$50,000 for a 2006 Courts efficiency study off-set by an increase of \$16,000 to conduct a County-wide audit and an increase of \$50,000 for other audit services as needed.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF AUDIT**UNIT NO.** 1001**FUND:** General - 0001

is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county

officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY				
	<u>2005 Budget</u>	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
Person-Hours Available (net of paid time off)	35,000	32,055	35,000	33,250
<u>Allocation of Available Hours</u>				
Financial/Internal Control Audits	8,079	1,779	6,000	5,750
Performance Audits	5,688	15,160	8,050	7,800
EDP Projects	1,867	0	0	0
Special Projects/Hotline	4,522	1,850	6,106	5,856
Bank Reconciliation	3,476	3,685	3,476	3,226
Contract Compliance	1,463	873	1,463	1,213
Administration and General	7,647	6,661	7,647	7,397
Other Indirect Time	<u>2,258</u>	<u>2,047</u>	<u>2,258</u>	<u>2,008</u>
Total	35,000	32,055	35,000	33,250
<u>Contract Compliance Activities</u>				
Desk Audits of Affirmative Action Plans	310	155	299	180
Equal Employment Opportunity Certificates Processed	235	95	150	100
<u>Bank Reconciliation Section Activities</u>				
Accounts Reconciled	648	693	660	636

**COUNTY BOARD –
OFFICE OF COMMUNITY BUSINESS DEVELOPMENT PARTNERS**

ADOPTED 2007 BUDGET

DEPT: COUNTY BOARD –
OFFICE OF COMMUNITY BUSINESS DEVELOPMENT PARTNERS

UNIT NO. 1040
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

The County Board – Office of Community Business Development Partners is responsible for administering the County's disadvantaged business enterprise (DBE) program. Chapter 42 of the Milwaukee County Ordinances sets forth the policy and definitions of Milwaukee County's Federal and non-Federal DBE programs. Chapter 42 describes

policies regarding DBE participation in procurement, public works and professional services contracts; goal setting for DBE participation; contractor/vendor good faith effort (GFE) procedures; and procedures for findings of contractor non-compliance.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 276,006	\$ 340,310	\$ 343,143	\$ 2,833
Employee Fringe Benefits (EFB)	175,631	197,912	224,004	26,092
Services	65,770	86,430	101,446	15,016
Commodities	3,129	6,120	6,120	0
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	8,020	0	0	0
Capital Contra	0	0	0	0
County Service Charges	139,163	158,370	129,597	(28,773)
Abatements	(126,819)	(144,545)	(117,894)	26,651
Total Expenditures	\$ 540,900	\$ 644,597	\$ 686,416	\$ 41,819
Direct Revenue	2,239	1,000	21,000	20,000
State & Federal Revenue	57,196	0	0	0
Indirect Revenue	341,521	20,000	250,000	230,000
Total Revenue	\$ 400,956	\$ 21,000	\$ 271,000	\$ 250,000
Direct Total Tax Levy	139,944	623,597	415,416	(208,181)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 12,733	\$ 21,771	\$ 21,738	\$ (33)
Courthouse Space Rental	79,896	83,257	84,035	778
Tech Support & Infrastructure	12,054	15,762	7,138	(8,624)
Distribution Services	12	34	18	(16)
Telecommunications	1,771	1,967	1,368	(599)
Record Center	2,036	2,093	510	(1,583)
Radio	0	0	0	0
Computer Charges	3,450	8,783	490	(8,293)
Applications Charges	14,868	10,878	1,120	(9,758)
Total Charges	\$ 126,820	\$ 144,545	\$ 116,417	\$ (28,128)
Direct Property Tax Levy	\$ 139,944	\$ 623,597	\$ 415,416	\$ (208,181)
Total Property Tax Levy	\$ 266,764	\$ 768,142	\$ 531,833	\$ (236,309)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: COUNTY BOARD –
OFFICE OF COMMUNITY BUSINESS DEVELOPMENT PARTNERS

UNIT NO. 1040
FUND: General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 276,006	\$ 340,310	\$ 343,143	\$ 2,833
Employee Fringe Benefits (EFB)	\$ 175,631	\$ 197,912	\$ 224,004	\$ 26,092
Position Equivalent (Funded)*	5.0	5.8	5.0	(0.8)
% of Gross Wages Funded	92.0	94.9	92.0	(2.9)
Overtime (Dollars)**	\$ 21	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
None				
			TOTAL	\$ 0

MISSION

The Office of Community Business Development Partners implements County/Federal DBE program regulations, establishes DBE goals, certifies DBE firms, monitors and enforces contract compliance, and promotes business opportunities and capacity building which increase overall economic viability for small and disadvantaged businesses in Milwaukee County.

appeals in accordance with 49 CFR 26 and terms of the Wisconsin Unified Certification Program (UCP) Agreement; DBE outreach programs that seek to promote greater utilization of DBE firms; DBE business development and technical assistance efforts; administration of revolving loan accounts to provide short-term assistance to qualifying DBE firms; and development of various small business seminars on effective business operations.

DEPARTMENT DESCRIPTION

The Office of Community Business Development Partners is responsible for the disadvantaged business enterprise (DBE) program of Milwaukee County. Milwaukee County receives substantial Federal funding for its Transit and Paratransit systems, Airports and Federal and State highway programs from the USDOT. The DBE program, on behalf of Milwaukee County, insures that full compliance is maintained with all Federal and State DBE laws.

Specific responsibilities of the office include annual and project goal setting for Federal Aviation Administration (FAA), Federal Transit Administration (FTA) and Wisconsin Department of Transportation (WisDOT) administered Federal Highway Administration (FHWA) programs; contract compliance monitoring; DBE firm certifications and

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase by \$2,833 from \$340,310 to \$343,143. Total FTEs decrease by 0.8 to 5.0 due to increased vacancy and turnover.
- Total indirect revenue increases \$230,000 to a total of \$250,000 in 2007. This is due to a total crosscharge of \$250,000 for operating and capital projects which replace tax levy support. A crosscharge of \$25,000 is appropriated to the Airport operations, \$25,000 to Transit operations and \$200,000 to various capital projects.
- Direct revenue increases \$20,000 for services provided to the Park East Redevelopment Compact.

ADOPTED 2007 BUDGET

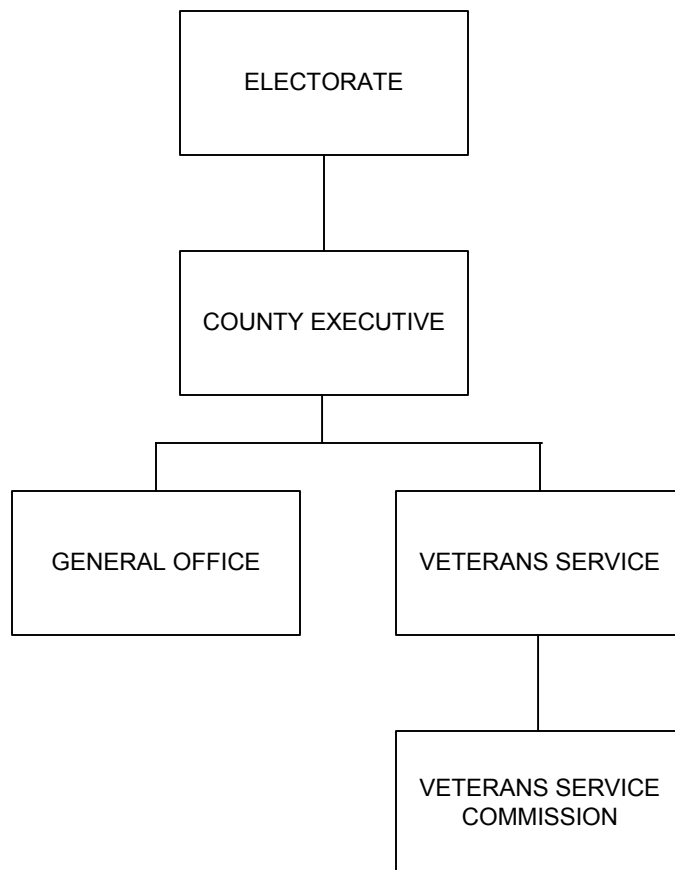
DEPT: COUNTY BOARD –
OFFICE OF COMMUNITY BUSINESS DEVELOPMENT PARTNERS

UNIT NO. 1040
FUND: General - 0001

- In 2007, pursuant to the directive from the County Board, \$15,000 is included for translation services.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance

is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

COUNTY EXECUTIVE - GENERAL OFFICE



ADOPTED 2007 BUDGET**DEPT:** COUNTY EXECUTIVE – GENERAL OFFICE**UNIT NO.** 1011**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to the provisions of Section 59.17(2) of the Wisconsin Statutes and Section 23-A of Article IV of the Wisconsin Constitution, the County Executive has the following duties and responsibilities: coordinate and direct all administrative and management functions of County government; appoint department heads and members of boards and commissions, subject to County Board

confirmation; submit annually a recommended County budget to the County Board; communicate to the County Board the condition of the County or other matters requiring their attention; and approve or veto all resolutions or ordinances enacted by the County Board.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 537,365	\$ 570,098	\$ 523,529	\$ (46,569)
Employee Fringe Benefits (EFB)	379,914	332,909	373,342	40,433
Services	11,602	15,898	15,892	(6)
Commodities	5,845	6,300	8,131	1,831
Other Charges	0	500	500	0
Debt & Depreciation	0	0	0	0
Capital Outlay	6,085	0	0	0
Capital Contra	0	0	0	0
County Service Charges	214,979	257,660	222,804	(34,856)
Abatements	(194,129)	(239,700)	(205,229)	34,471
Total Expenditures	\$ 961,661	\$ 943,665	\$ 938,969	\$ (4,696)
Direct Revenue	5,151	0	0	0
State & Federal Revenue	14,581	15,000	15,000	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 19,732	\$ 15,000	\$ 15,000	\$ 0
Direct Total Tax Levy	941,929	928,665	923,969	(4,696)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 29,782	\$ 44,041	\$ 33,153	\$ (10,888)
Courthouse Space Rental	103,596	107,953	107,424	(529)
Tech Support & Infrastructure	21,988	30,390	30,653	263
Distribution Services	632	258	935	677
Telecommunications	4,740	5,582	3,753	(1,829)
Record Center	4,354	324	3,041	2,717
Radio	0	0	0	0
Computer Charges	9,487	22,584	5,879	(16,705)
Applications Charges	19,551	28,568	18,008	(10,560)
Total Charges	\$ 194,130	\$ 239,700	\$ 202,846	\$ (36,854)
Direct Property Tax Levy	\$ 941,929	\$ 928,665	\$ 923,969	\$ (4,696)
Total Property Tax Levy	\$ 1,136,059	\$ 1,168,365	\$ 1,126,815	\$ (41,550)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** COUNTY EXECUTIVE – GENERAL OFFICE**UNIT NO.** 1011**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 537,365	\$ 570,098	\$ 523,529	\$ (46,569)
Employee Fringe Benefits (EFB)	\$ 379,914	\$ 332,909	\$ 373,342	\$ 40,433
Position Equivalent (Funded)*	10.4	9.6	8.1	(1.5)
% of Gross Wages Funded	82.8	88.3	81.5	(6.8)
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Adm Sec.-Assoc. Exec Asst	Unfund	1/1.0	Cty Exec	(36,363)
			TOTAL	\$ (36,363)

MISSION

The Milwaukee County Executive will work to create a safe, enjoyable and prosperous community for all people in Milwaukee County by providing leadership, guidance and vision, and managing and directing high-quality, responsive and cost-effective government services.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits decrease by \$46,569 from \$570,098 to \$523,529. Funded positions decrease 1.5 from 9.6 to 8.1.
- Personal services include the County Executive rebating \$60,000 to the County for a portion of his 2007 salary.
- One vacant position of Adm. Sec- Assoc. Executive Assistant is unfunded for a savings of \$36,363, not including fringe benefits.

- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

COUNTY EXECUTIVE - VETERANS SERVICE

ADOPTED 2007 BUDGET**DEPT:** COUNTY EXECUTIVE – VETERANS SERVICE OFFICE**UNIT NO.** 1021**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

The Veterans Service Office operates pursuant to Section 45.43 of the Wisconsin Statutes. Its purpose is to develop and coordinate programs for Milwaukee County veterans and their dependents. The Veterans Service Office advises and informs Milwaukee County veterans concerning any problems arising from service in the armed forces of the United States and assists veterans and their dependents or survivors in the preparation of claims or applications for Federal, State and County benefits to which they may be entitled. The Veterans Service Office works with Federal, State

and accredited veterans organizations whose primary responsibilities are the general well being of the veterans community. The Veterans Service Office coordinates its work with other community agencies when issues related to veterans have varied implications.

The Veterans Service Commission operates under Section 45.12 of the Wisconsin Statutes and its responsibility is in the area of aid to veterans.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 121,748	\$ 167,150	\$ 139,958	\$ (27,192)
Employee Fringe Benefits (EFB)	69,203	96,626	112,004	15,378
Services	2,551	8,254	15,385	7,131
Commodities	11,585	11,848	25,048	13,200
Other Charges	305,064	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	164,016	42,772	36,159	(6,613)
Abatements	(163,002)	(41,688)	(34,991)	6,697
Total Expenditures	\$ 511,165	\$ 284,962	\$ 293,563	\$ 8,601
Direct Revenue	0	0	0	0
State & Federal Revenue	318,065	13,000	13,000	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 318,065	\$ 13,000	\$ 13,000	\$ 0
Direct Total Tax Levy	193,100	271,962	280,563	8,601

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 5,107	\$ 4,010	\$ 6,779	\$ 2,769
Courthouse Space Rental	36,840	0	0	0
Tech Support & Infrastructure	112,882	16,991	17,090	99
Distribution Services	253	308	373	65
Telecommunications	0	1,191	0	(1,191)
Record Center	0	0	0	0
Radio	0	0	0	0
Computer Charges	2,587	6,273	1,469	(4,804)
Applications Charges	5,334	12,915	7,508	(5,407)
Total Charges	\$ 163,003	\$ 41,688	\$ 33,219	\$ (8,469)
Direct Property Tax Levy	\$ 193,100	\$ 271,962	\$ 280,563	\$ 8,601
Total Property Tax Levy	\$ 356,103	\$ 313,650	\$ 313,782	\$ 132

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** COUNTY EXECUTIVE – VETERANS SERVICE OFFICE**UNIT NO.** 1021**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 121,748	\$ 167,150	\$ 139,958	\$ (27,192)
Employee Fringe Benefits (EFB)	\$ 69,203	\$ 96,626	\$ 112,004	\$ 15,378
Position Equivalent (Funded)*	6.5	7.0	6.0	(1.0)
% of Gross Wages Funded	90.2	100.0	100.0	0
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Clerical Asst 1	Unfund	1/1.00	Vet Svc Office	(33,065)
			TOTAL	\$ (33,065)

MISSION

The mission of the Milwaukee County Department of Veterans Service is to serve all the Veterans of Milwaukee County and their families with dignity and compassion by providing prompt and courteous assistance in the preparation and submission of claims for benefits to which they may be entitled and to serve as their principal advocate on Veterans' related issues.

funds to needy veterans as determined by the Milwaukee County Veterans Service Board of Commissioners.

BUDGET HIGHLIGHTS

- Personal Services without fringe benefits decrease by \$27,192 from \$167,150 to \$139,958. Funded positions decrease by 1.0 from 7.0 to 6.0.
- The appropriation for flags and grave markers is maintained at \$10,548.
- Revenue remains at the 2006 level of \$13,000, which represents a grant from the State.
- An appropriation of \$13,500 is included for an Emergency Fund for veterans, in compliance with Wis. Stat. s. 45.10. The purpose of the fund is to provide emergency food or travel

- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ADOPTED 2007 BUDGET**DEPT:** COUNTY EXECUTIVE – VETERANS SERVICE OFFICE**UNIT NO.** 1021**FUND:** General - 0001

ACTIVITY AND STATISTICAL SUMMARY				
	<u>2005 Budget</u>	<u>2005 Actual*</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
Flag Holders Provided	50	20	50	50
Full and Part-Time Education Grants	500	783	500	500
Health Care Aid and Subsistence Grants	300	264	300	300
Personal Loan Program	120	114	120	200
Certificates of Eligibility	200	90	200	200
Vital Records Procured	1,000	975	1,000	1,500
Graves Registration	100	1,500	100	150
Wisconsin Veterans Home Admissions	15	5	15	25
Home Improvement Loans Program (HILP)	20	25	20	200
Retraining Grants	30	42	30	50
New Files Created	500	475	500	600
First Mortgage Home Loans	40	15	40	15

*2005 actual figures reflect total applications.

CIVIL SERVICE COMMISSION

ADOPTED 2007 BUDGET**DEPT:** CIVIL SERVICE COMMISSION**UNIT NO.** 1110**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Sections 63.01 to 63.03 of the Wisconsin Statutes, there shall be a Civil Service Commission in every county containing 500,000 or more residents.

The five-member Civil Service Commission conducts hearings on the merit system and, when necessary, makes recommendations to the County Board or its committees. The Civil Service Commission budget includes the following two programs:

1. Quasi-Judicial – The Civil Service Commission acts as an adjudicating body, conducting hearings on merit system violations and appeals of actions taken by the Director of Human Resources and rendering decisions thereon.
2. Administrative – The Civil Service Commission exercises administrative control over the merit system, including promulgation of rules.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 47,070	\$ 48,001	\$ 53,252	\$ 5,251
Employee Fringe Benefits (EFB)	925	6,158	0	(6,158)
Services	5,020	7,252	9,551	2,299
Commodities	0	0	0	0
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	105	1,491	1,541	50
Abatements	(44)	(31)	(1,479)	(1,448)
Total Expenditures	\$ 53,076	\$ 62,871	\$ 62,865	\$ (6)
Direct Revenue	0	0	0	0
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Direct Total Tax Levy	53,076	62,871	62,865	(6)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	0	0	0	0
Distribution Services	0	0	0	0
Telecommunications	0	0	0	0
Record Center	0	0	0	0
Radio	0	0	0	0
Computer Charges	0	0	0	0
Applications Charges	44	31	2	(29)
Total Charges	\$ 44	\$ 31	\$ 2	\$ (29)
Direct Property Tax Levy	\$ 53,076	\$ 62,871	\$ 62,865	\$ (6)
Total Property Tax Levy	\$ 53,120	\$ 62,902	\$ 62,867	\$ (35)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** CIVIL SERVICE COMMISSION**UNIT NO.** 1110**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 47,070	\$ 48,001	\$ 53,252	\$ 5,251
Employee Fringe Benefits (EFB)	\$ 925	\$ 6,158	\$ 0	\$ (6,158)
Position Equivalent (Funded)*	5.0	5.0	5.0	0.0
% of Gross Wages Funded	100	100	100	0
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
None				
			TOTAL	\$ 0

MISSION

The Civil Service Commission will serve the residents of Milwaukee County by conducting hearings and rendering decisions on merit system violations and appeals of actions taken by the Director of Human Resources and through the adoption and amendment of rules and regulations governing the merit system.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase \$5,251 from \$48,001 to \$53,252 primarily due to an accounting adjustment. A portion of the Human Resource Director's time is charged to the Civil Service Commission.
- Legal Fees increase \$2,299 based on actuals.

- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

PERSONNEL REVIEW BOARD

ADOPTED 2007 BUDGET**DEPT:** PERSONNEL REVIEW BOARD**UNIT NO.** 1120**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Chapter 33 of the Milwaukee County Ordinances, the Personnel Review Board consists of five members functioning as a quasi-judicial body to review all disciplinary charges filed by appointing authorities or other persons authorized to file charges alleging that an officer or employee in Milwaukee County classified service has acted in such a manner as to show them to be incompetent to perform their duties or to have merited discipline, demotion, or discharge as mandated by the State pursuant to Wis. Statute 63.10 or 63.12; to hear all appeals by non-represented County employees of rulings made in the final step of the established County grievance procedure; to act as final arbitrator over grievances not appealed to arbitration under union labor contracts; and to act as the "Independent Fact Finder" to determine whether violations of the Ethics Code exist in all cases referred to the Personnel Review Board by the Ethics Board, pursuant to Chapter 9 Code of Ethics, Milwaukee County Ordinances. The Board also reviews the rules, practices and procedures of the Civil Service Commission.

OBJECTIVES

1. To conduct discipline, grievance, and Ethics Code violation hearings in the highest professional, effective, efficient and equitable manner possible.
2. Board members and the Executive Secretary will continue to provide research pertaining to laws, court rulings, arbitrator decisions and personnel trends.
3. The Board will continue to maintain its reputation of being an open and fair citizen hearing body in all cases as regulated by governing statutes and ordinances and, thereby, minimize the chance that their rulings will be overturned on appeals with consequent exposure to liability for the County.
4. The Board will continue to be responsive to the needs of both management and employees resulting in increased productivity in the County personnel system.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 75,395	\$ 86,751	\$ 85,409	\$ (1,342)
Employee Fringe Benefits (EFB)	64,873	59,336	74,668	15,332
Services	23,255	18,833	4,700	(14,133)
Commodities	527	950	764	(186)
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	19,898	19,991	27,385	7,394
Abatements	(20,384)	(20,476)	(28,482)	(8,006)
Total Expenditures	\$ 163,564	\$ 165,385	\$ 164,444	\$ (941)
Direct Revenue	14	0	0	0
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 14	\$ 0	\$ 0	\$ 0
Direct Total Tax Levy	163,550	165,385	164,444	(941)

ADOPTED 2007 BUDGET**DEPT:** PERSONNEL REVIEW BOARD**UNIT NO.** 1120**FUND:** General - 0001

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	12,084	12,594	12,532	(62)
Tech Support & Infrastructure	3,792	3,627	6,677	3,050
Distribution Services	244	869	361	(508)
Telecommunications	275	300	207	(93)
Record Center	0	0	0	0
Radio	0	0	0	0
Computer Charges	862	0	979	979
Applications Charges	1,820	1,701	3,566	1,865
Total Charges	\$ 19,077	\$ 19,091	\$ 24,322	\$ 5,231
Direct Property Tax Levy	\$ 163,550	\$ 165,385	\$ 164,444	\$ (941)
Total Property Tax Levy	\$ 182,627	\$ 184,476	\$ 188,766	\$ 4,290

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 75,395	\$ 86,751	\$ 85,409	\$ (1,342)
Employee Fringe Benefits (EFB)	\$ 64,873	\$ 59,336	\$ 74,668	\$ 15,332
Position Equivalent (Funded)*	7.0	7.0	7.2	0.2
% of Gross Wages Funded	100.0	100.0	97.7	(2.3)
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
None				
			TOTAL	\$ 0

MISSION

The Milwaukee County Personnel Review Board must assure a fair and impartial due process hearing for the discipline or discharge of County employees as provided by law and prescribed under Wisconsin State Statutes 63.10 and 63.12, Chapters 17.207 and 33 of the Milwaukee County Ordinances, and cases referred under Chapter 9, Milwaukee County Ordinances.

BUDGET HIGHLIGHTS

- Personal Services without fringe benefits decrease \$1,342 from \$86,751 to \$85,409. Fringe benefits increase \$15,332, from \$59,336 to \$74,668. Funded positions increase 0.2 to a total of 7.2 in 2007 due to an FTE correction.
- Legal fees decrease by \$10,750 in 2007.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be

ADOPTED 2007 BUDGET

DEPT: PERSONNEL REVIEW BOARD

UNIT NO. 1120

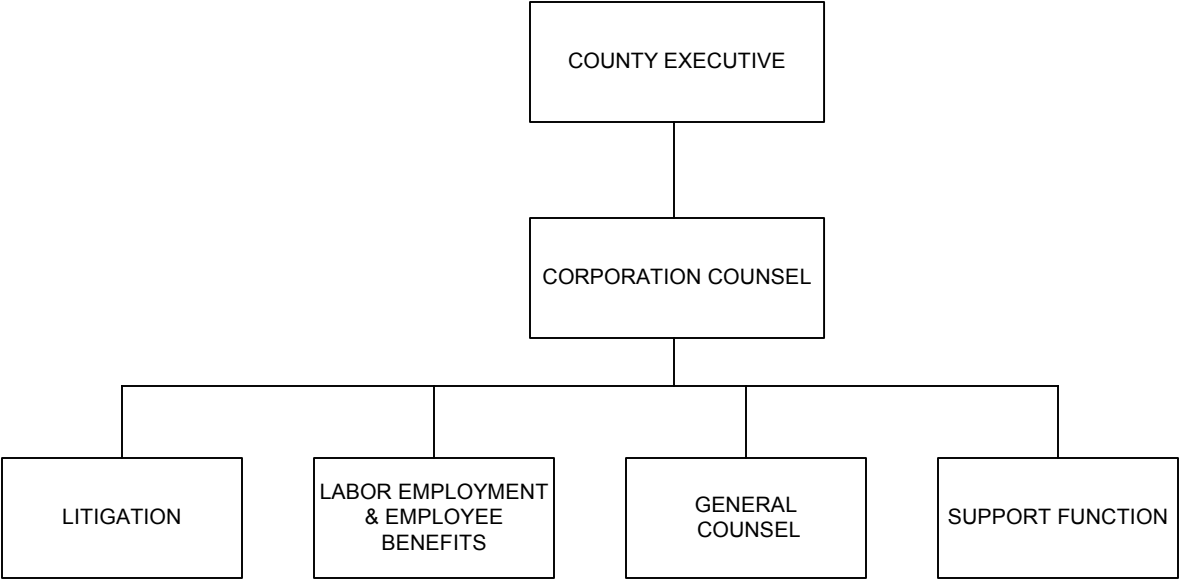
FUND: General - 0001

authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation

incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY				
	2005 <u>Budget</u>	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Discipline/Grievance Hearings Placed on Docket	140	107	148	150
Number of PRB Meetings with Hearings	27	27	27	27
Hours Met in Session	71	72	73	72

CORPORATION COUNSEL



ADOPTED 2007 BUDGET**DEPT:** CORPORATION COUNSEL**UNIT NO.** 1130**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Section 59.42 of the Wisconsin Statutes, the Corporation Counsel prosecutes or defends all civil actions in which the County, or any of its boards, commissions, committees, departments or officers is interested or a party; issues opinions; drafts County ordinances and resolutions; drafts proposed legislation; processes commitments of mentally ill persons; drafts protective placement pleadings and guardianships for "developmentally

disabled and aged infirm persons;" and acts as general counsel for the County in all civil matters in all Federal and State courts and before all Federal, State and County administrative bodies and agencies. In addition, pursuant to statutes, the Corporation Counsel represents State agencies or the Attorney General in civil matters and prosecutes various civil remedies mandated by State law.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 1,498,052	\$ 1,772,774	\$ 1,810,074	\$ 37,300
Employee Fringe Benefits (EFB)	944,710	1,014,466	821,346	(193,120)
Services	47,965	76,479	95,679	19,200
Commodities	22,332	40,960	27,960	(13,000)
Other Charges	109,356	56,120	56,120	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	252,183	261,165	255,661	(5,504)
Abatements	(1,341,457)	(1,306,663)	(1,304,028)	2,635
Total Expenditures	\$ 1,533,141	\$ 1,915,301	\$ 1,762,812	\$ (152,489)
Direct Revenue	154,573	141,027	141,027	0
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 154,573	\$ 141,027	\$ 141,027	\$ 0
Direct Total Tax Levy	1,378,568	1,774,274	1,621,785	(152,489)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 28,001	\$ 25,622	\$ 29,408	\$ 3,786
Courthouse Space Rental	133,584	139,205	138,532	(673)
Tech Support & Infrastructure	30,069	25,510	30,989	5,479
Distribution Services	577	573	853	280
Telecommunications	3,922	4,893	4,108	(785)
Record Center	3,801	5,341	1,211	(4,130)
Radio	0	0	0	0
Computer Charges	10,781	21,329	8,818	(12,511)
Applications Charges	26,291	23,468	20,115	(3,353)
Total Charges	\$ 237,026	\$ 245,941	\$ 234,034	\$ (11,907)
Direct Property Tax Levy	\$ 1,378,568	\$ 1,774,274	\$ 1,621,785	\$ (152,489)
Total Property Tax Levy	\$ 1,615,594	\$ 2,020,215	\$ 1,855,819	\$ (164,396)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** CORPORATION COUNSEL**UNIT NO.** 1130**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 1,498,052	\$ 1,772,774	\$ 1,810,074	\$ 37,300
Employee Fringe Benefits (EFB)	\$ 944,710	\$ 1,014,466	\$ 821,346	\$ (193,120)
Position Equivalent (Funded)*	18.5	20.3	21.7	1.4
% of Gross Wages Funded	92.7	96.8	98.8	2.0
Overtime (Dollars)**	\$ 323	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
None				
			TOTAL	\$ 0

MISSION

It is the mission of the Office of Corporation Counsel to ensure that Milwaukee County, its officers, employees and agents adhere to all applicable legal requirements, and to minimize personal and fiscal liability for the aforementioned group.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase \$37,300, from \$1,772,774 to \$1,810,074.
- Funded positions increase 1.4, from 20.3 to 21.7 due to a decrease in personal services lumpsum and a correction of the 2006 budget that has no effect on the actual number of positions in this department.
- An appropriation of \$10,000 is included for continuing a records management system, which began in 2006.
- Crosscharges for legal services to other County departments increase \$2,854 as follows:

Department	2006	2007	Change
ERS/Benefits	\$105,501	\$150,000	\$44,499
Child Support	\$4,400	\$4,400	\$0
DPW- Airport	\$226,273	\$191,394	(\$34,879)
DPW- Highway	\$25,000	\$38,360	\$13,360
DHHS- Behavioral Health	\$596,346	\$490,419	(\$105,927)
DHHS- Aging	\$69,202	\$96,512	\$27,310
DHHS-Disabilities	\$34,000	\$92,491	\$58,491
Total	\$1,060,722	\$1,063,576	\$2,854

- Revenue derived from cases handled by Corporation Counsel through assignment by the Wisconsin County Mutual insurance program has been reduced to \$141,027 based on experience.
- Legal fees increase \$16,000, from \$4,000 to \$20,000 due to an increased need to seek outside legal services.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first

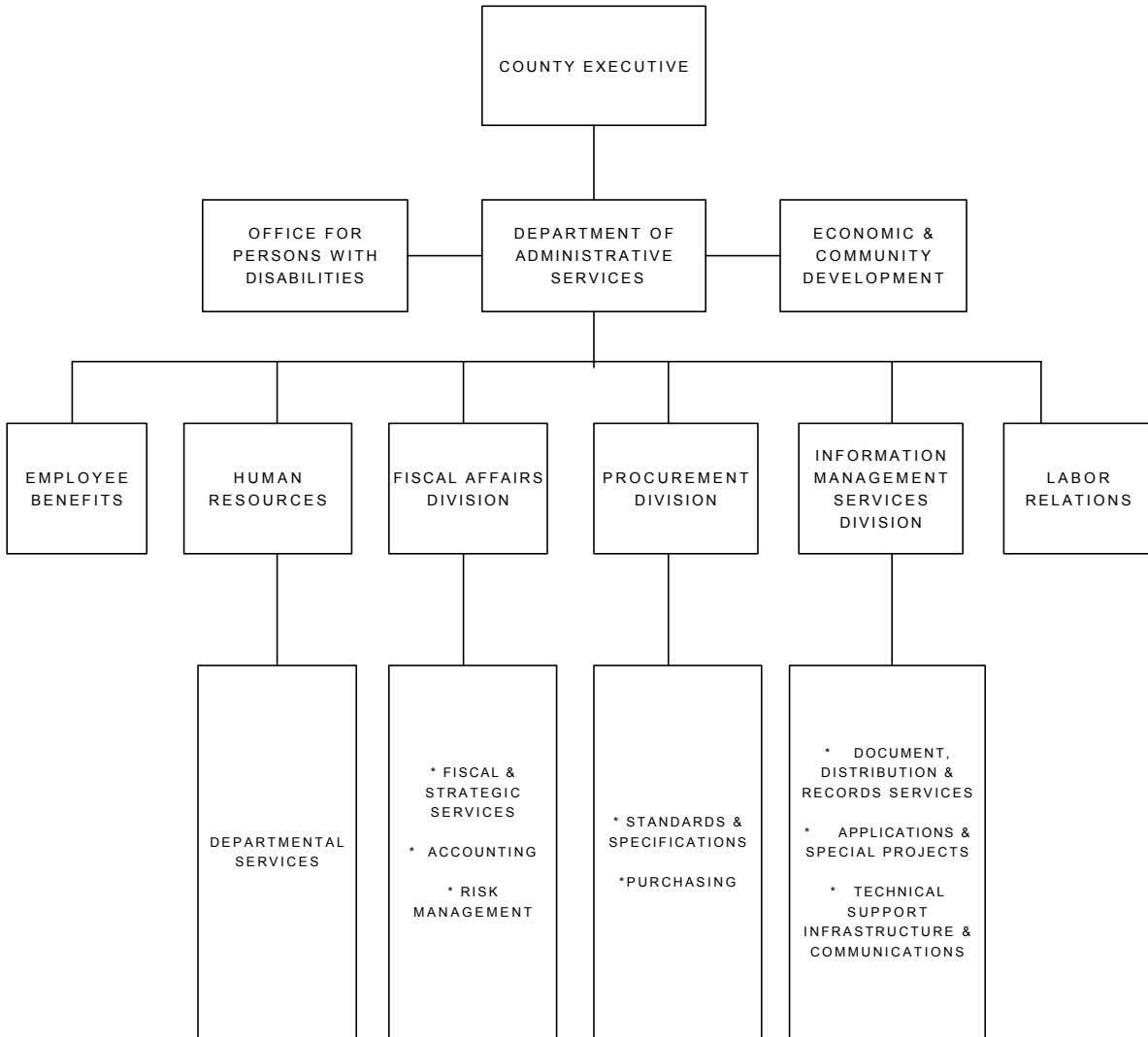
ADOPTED 2007 BUDGET**DEPT:** CORPORATION COUNSEL**UNIT NO.** 1130**FUND:** General - 0001

certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county

officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY			
	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
A. Legal			
Legal Opinions & Advisory Memorandums	200	200	50
Advisory Meetings w/Departments	500	500	600
Claims Against County & Subrogation Matters	500	500	400
State Actions (wage claims, pesticide lawsuits)	1000	500	200
Foreclosures	300	300	60
Probate	200	200	30
DBE	50	50	180 hours
Major Lease & Contract Negotiations & Review	600	600	360 hours
Public Records	150	150	500
Open Meetings	150	150	500
Forfeiture Actions	30	30	50
Return of Property	10	10	15
B. Labor Relations			
Major Contract Negotiations-200 Hours or More	15	15	5
Unemployment Compensation Hearings	75	75	50
Discrimination Complaints Including ADA	300	300	100
Grievance Arbitration, Appeals of Disciplinary Suspension Before Permanent Umpire or WERC	30	30	60
C. Mental Health			
Mental Health Commitments	4,547	5,300	4,800
Guardianship/Protective Placement Cases	N/A	included above	250
Watts Review Cases	N/A	included above	200

**DEPARTMENT OF ADMINISTRATIVE SERVICES –
OFFICE FOR PERSONS WITH DISABILITIES**



ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
OFFICE FOR PERSONS WITH DISABILITIES

UNIT NO. 1019
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

The Milwaukee County Commission for Persons with Disabilities was established March 21, 1978, under Chapter 73 of the Milwaukee County Ordinances, to “promote the independence of Milwaukee County’s handicapped and disabled persons.” As part of this charge, the Commission is empowered, by Section 73.09, to:

“advise the County Board of Supervisors of the needs of handicapped and disabled persons within Milwaukee County, and the status of existing services designed to meet such needs

and may recommend any new program, accommodation or service required to meet such needs.”

The Office for Persons with Disabilities provides the staff to assure that Milwaukee County citizens receive cost-efficient and effective services, reliable and comprehensive disability-related information and professional relationships that promote cooperation and effective collaboration, and to assure that Milwaukee County programs, services, and facilities are accessible to people with disabilities.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 253,863	\$ 269,943	\$ 282,643	\$ 12,700
Employee Fringe Benefits (EFB)	161,068	177,586	149,338	(28,248)
Services	265,299	303,424	305,642	2,218
Commodities	4,728	9,680	10,054	374
Other Charges	240,916	240,226	242,226	2,000
Debt & Depreciation	0	0	0	0
Capital Outlay	4,603	150,000	150,000	0
Capital Contra	0	0	0	0
County Service Charges	78,964	86,285	92,575	6,290
Abatements	(366,028)	(416,049)	(389,397)	26,652
Total Expenditures	\$ 643,413	\$ 821,095	\$ 843,081	\$ 21,986
Direct Revenue	93,115	107,000	128,500	21,500
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 93,115	\$ 107,000	\$ 128,500	\$ 21,500
Direct Total Tax Levy	550,298	714,095	714,581	486

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 17,873	\$ 16,465	\$ 17,203	\$ 738
Courthouse Space Rental	24,480	25,507	25,381	(126)
Tech Support & Infrastructure	7,224	7,278	8,482	1,204
Distribution Services	630	3,266	932	(2,334)
Telecommunications	1,532	1,828	1,903	75
Record Center	88	90	21	(69)
Radio	0	0	0	0
Computer Charges	2,587	5,019	2,449	(2,570)
Applications Charges	5,546	7,130	5,296	(1,834)
Total Charges	\$ 59,960	\$ 66,583	\$ 61,667	\$ (4,916)
Direct Property Tax Levy	\$ 550,298	\$ 714,095	\$ 714,581	\$ 486
Total Property Tax Levy	\$ 610,258	\$ 780,678	\$ 776,248	\$ (4,430)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the “total” amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
OFFICE FOR PERSONS WITH DISABILITIES

UNIT NO. 1019
FUND: General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 253,863	\$ 269,943	\$ 282,643	\$ 12,700
Employee Fringe Benefits (EFB)	\$ 161,068	\$ 177,586	\$ 149,338	\$ (28,248)
Position Equivalent (Funded)*	5.2	5.2	4.1	(1.1)
% of Gross Wages Funded	100	100.0	100.0	0
Overtime (Dollars)**	\$ 1,517	\$ 1,500	\$ 2,491	\$ 991
Overtime (Equivalent to Position)	0.1	0.1	0.0	(0.1)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Adm Sec CIHI	Unfund	1/1.0	OPD	(37,398)
			TOTAL	\$ (37,398)

MISSION

It is the mission of the Office for Persons with Disabilities to effectively employ Milwaukee County and community resources to assure that people with disabilities share equally in programs, services and facilities of the County. The Office will provide high quality, responsive services that enhance self-sufficiency, personal safety, economic opportunity and quality of life for all people with disabilities.

DEPARTMENT DESCRIPTION

The Office for Persons with Disabilities includes the following functions: Employment, Transportation, Accessibility, Sign Language Interpreting and Recreation.

Employment includes administering and implementing the Disabled Expanded Certification Appointment (DECA) program, as well as providing job accommodation consultations and the Job Relocation Program to Milwaukee County departments and employees with disabilities.

Transportation involves the assurance of appropriate access to specialized transportation for people with disabilities. Assistance is provided with problem solving, advocacy and consumer planning through the Transit Plus Advisory Council.

Accessibility consists of the review of building/remodeling plans proposed by departments for their facilities to assure compliance with accessibility standards. This is accomplished through physical site surveys as well as architectural plan reviews and technical guidance. In addition, this function also involves working with other departments in upgrading their level of accessibility offered to citizens with disabilities.

Sign Language Interpreting comprises the coordination and provision of sign language interpreting for County departments to citizens who are deaf/hard of hearing. It also coordinates and provides assistance to County departments with such technology as TTY's and Assistive Listening Devices, and telephone relay services.

Recreation is responsible for the creation and assured provision of integrated recreation programming for citizens with disabilities in venues operated by Milwaukee County and other community resources. OPD manages and operates two center-based recreational facilities, Wil-O-Way Grant and Wil-O-Way Underwood.

The department also provides other activities such

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
OFFICE FOR PERSONS WITH DISABILITIES

UNIT NO. 1019
FUND: General - 0001

as, but not limited to, the distribution of two informational newsletters (Handi-NEWS & NOTES and Access Update), disability-related training to Milwaukee County departments and the public and the distribution of tickets to people with disabilities for the Admirals, Brewers, Bucks, Wave and Holiday Folk Fair.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase \$12,700 from \$269,943 to \$282,643. Funded positions decrease 1.1 from 5.2 to 4.1.
- The vacant position of Administrative Secretary CIHI (Coordinator Interpreter for Hearing Impaired) is unfunded. The duties, which included management of contracts for sign language interpretation, are being provided by existing staff.
- In 2007, revenue increases by \$21,500 from \$107,000 to \$128,500. This increase is due to an anticipated increase in Wil-O-Way rental income and Key Card proceeds based on actual experience.
- In an effort to control building management costs, the Office will explore potential partnerships with not-for-profit organizations for operation of the Wil-O-Way recreation facilities. If it is determined that program quality can be maintained and cost savings realized, this revised structure will be incorporated into a 2007-09 Purchase of Service Contract. Staff resources will be utilized to manage the contract and support recreation access requirements of other Milwaukee County venues and programs.
- OPD staff will assist and support the Milwaukee County Commission for Persons with Disabilities in their effort to secure foundation and other funding in support of programs, services, and activities benefiting Milwaukee County residents with disabilities. This effort is directed at diversifying the funding base for the Office and its services.
- The Handi-News & Notes newsletter continues to be produced in electronic formats. This has significantly reduced production and distribution costs.
- The contractual services appropriation for short-term contracts, including sign language interpreters, decreases \$25,282 from \$136,224 to \$110,942 based on experience. The cost of the interpreters is charged to user departments through the Office for Persons with Disabilities cross charge. A cross charge decrease of \$22,950 reflects Courts assuming greater responsibility for coordination of their interpreting services.
- Electricity and natural gas costs for the Wil-O-Way sites increase \$4,500 from \$41,500 to \$46,000 based on experience and increased costs.
- In 2007, \$72,000 in expenditure authority is dedicated to transportation. The Office has assumed responsibility for transportation for the Wil-O-Way Summer Day Camps. This is funded through \$25,000 in grant revenue from the Department of Health and Human Services - Disabilities Services Division and application revenue from summer camp fees. The remaining appropriation supports transportation for Transit Plus eligibility assessment appointments for individuals without other transportation options.
- To meet the Office's responsibilities to ensure accessibility in County owned and operated facilities, \$150,000 is appropriated for maintenance of accessibility-related assets. Implementation of this maintenance program will be coordinated by the Office for Persons with Disabilities and the Department of Administrative Services – Fiscal Affairs.
- Other Charges increase \$2,000 for an initiative with Easter Seals Kindercare and other recreation providers to promote use of Milwaukee County aquatic facilities and programs for persons with disabilities.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
OFFICE FOR PERSONS WITH DISABILITIES

UNIT NO. 1019
FUND: General - 0001

sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in

violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY				
	2005 <u>Budget</u>	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Joint Projects - Other Departments	35	35	35	35
Job Accommodation/Disabled Employee Consultations	250	250	250	250
Specialized Transportation Assessments	300	300	300	300
Interpreter Service - Hours	3,000	3,500	2,500	2,500
Handi-NEWS & NOTES - Circulation	150,000	238,100	200,000	275,000

DEPARTMENT OF ADMINISTRATIVE SERVICES - OFFICE FOR PERSONS WITH DISABILITIES EXPENDABLE TRUST (ORG. 0601)

Since 1983, the Milwaukee County Commission for Persons with Disabilities has maintained an expendable trust fund to benefit Milwaukee County residents with disabilities. Consistent with applicable Milwaukee County policy and procedure, the Commission initiates fiscal actions that require concurrence with the County Board of Supervisors and the County Executive. Through its actions, the Commission also fosters activities that support contributions to the corpus of the trust.

BUDGET SUMMARY		
Expenditure	Revenue	Tax Levy
\$12,000	\$12,000	\$0

Total 2007 expenditures and revenues for the Disabilities Expendable Trust Fund are \$12,000 and include the following:

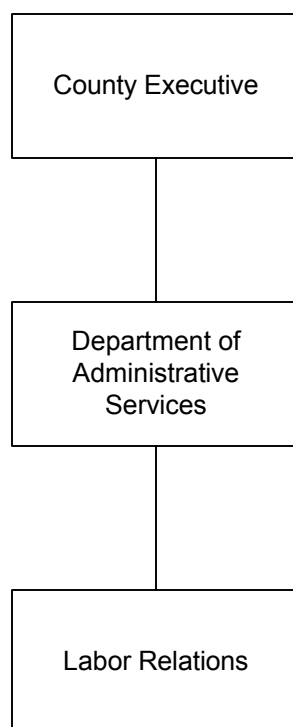
Expenditure

\$12,000: For the activities of the Commission throughout the year including, but not limited to, support for disability-related community events.

Revenue

\$12,000: From grants and advertisements in Handi News & Notes.

**DEPARTMENT OF ADMINISTRATIVE SERVICES –
LABOR RELATIONS**



ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF ADMINISTRATIVE SERVICES – LABOR RELATIONS**UNIT NO.** 1135***FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Chapter 79 of the Milwaukee County General Ordinances, the Labor Relations Division has general responsibility for the negotiations and administration of all collective bargaining agreements, to establish labor relations training programs for supervisory staff, and to conduct on

behalf of Milwaukee County all procedures ordered by the Wisconsin Employment Relations Commission, U.S. Department of Labor, or the Wisconsin Department of Industry, Labor and Human Relations.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 352,492	\$ 352,893	\$ 221,047	\$ (131,846)
Employee Fringe Benefits (EFB)	224,011	204,024	112,006	(92,018)
Services	50,175	52,516	186,650	134,134
Commodities	1,718	2,500	2,300	(200)
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	23,278	24,357	25,323	966
Abatements	(22,026)	(23,000)	(23,949)	(949)
Total Expenditures	\$ 629,648	\$ 613,290	\$ 523,377	\$ (89,913)
Direct Revenue	0	0	0	0
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Direct Total Tax Levy	629,648	613,290	523,377	(89,913)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	13,164	13,720	13,653	(67)
Tech Support & Infrastructure	7,267	7,231	6,803	(428)
Distribution Services	32	36	47	11
Telecommunications	909	1,032	719	(313)
Record Center	635	638	160	(478)
Radio	0	0	0	0
Computer Charges	0	0	0	0
Applications Charges	19	343	1,386	1,043
Total Charges	\$ 22,026	\$ 23,000	\$ 22,768	\$ (232)
Direct Property Tax Levy	\$ 629,648	\$ 613,290	\$ 523,377	\$ (89,913)
Total Property Tax Levy	\$ 651,674	\$ 636,290	\$ 546,145	\$ (90,145)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

* In 2006, this budget was included as part of Org. Unit 1140- Department of Administrative Services – Human Resources.

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF ADMINISTRATIVE SERVICES – LABOR RELATIONS**UNIT NO.** 1135**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 352,492	\$ 352,893	\$ 221,047	\$ (131,846)
Employee Fringe Benefits (EFB)	\$ 224,011	\$ 204,024	\$ 112,006	\$ (92,018)
Position Equivalent (Funded)*	6.0	7.1	3.0	(4.1)
% of Gross Wages Funded	100.0	98.7	100.0	1.3
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Executive Asst. Lab Reln.	Transfer	1/1.0	Labor Relations	44,921
Human Res. Spec.	Transfer	1/1.0	Labor Relations	56,493
Ex Dir 2 Labor Relations	Transfer	1/1.0	Labor Relations	116,680
HR. Coord. (Comp.)	Transfer	1/1.0	Labor Relations	(77,642)
HR Coord. (Classif)	Transfer	1/1.0	Labor Relations	77,643
HR Coord. (Classif)	Unfund	1/1.0	Labor Relations	(77,643)
			TOTAL	\$ 140,452

MISSION

Labor Relations will negotiate and administer responsible and cost-effective collective bargaining agreements for Milwaukee County.

Board of Supervisors each year for the following year.

DEPARTMENT DESCRIPTION

Labor Relations negotiates and administers all collective bargaining agreements, establishes labor relations training programs for supervisory staff and conducts all procedures ordered by the Wisconsin Employment Relations Commission, U.S. Department of Labor, or the Wisconsin Department of Workforce Development. All matters relating to labor relations introduced to the County Board are normally referred to Labor Relations for recommendation. In addition, Labor Relations may, under the direction of the County Board Personnel Committee, carry out those procedural responsibilities delegated to that committee by Chapter 80 of the Milwaukee County General Ordinances, and annually review the wages, hours and conditions of employment of all employees not represented for purposes of collective bargaining, and submit recommendations thereon to the County

BUDGET HIGHLIGHTS

- In recognition of the significance of the mission of Labor Relations, as well as its unique reporting relationship with both the County Board and the County Executive, Labor Relations becomes a distinct division within the Department of Administrative Services for 2007. Labor Relations was previously a division within the Department of Administrative Services – Human Resources (Org Unit 1140).
- Total FTEs decrease 4.1 from 7.1 to 3.0. One vacant position of HR Coordinator (Classification) is unfunded. One position of HR Coordinator (Comp) is transferred to the Department of Administrative Services – Human Resources. The additional 2.0 FTE reduction is due to a correction of the 2006 budget and has no effect on actual number of positions in the department.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES – LABOR RELATIONS

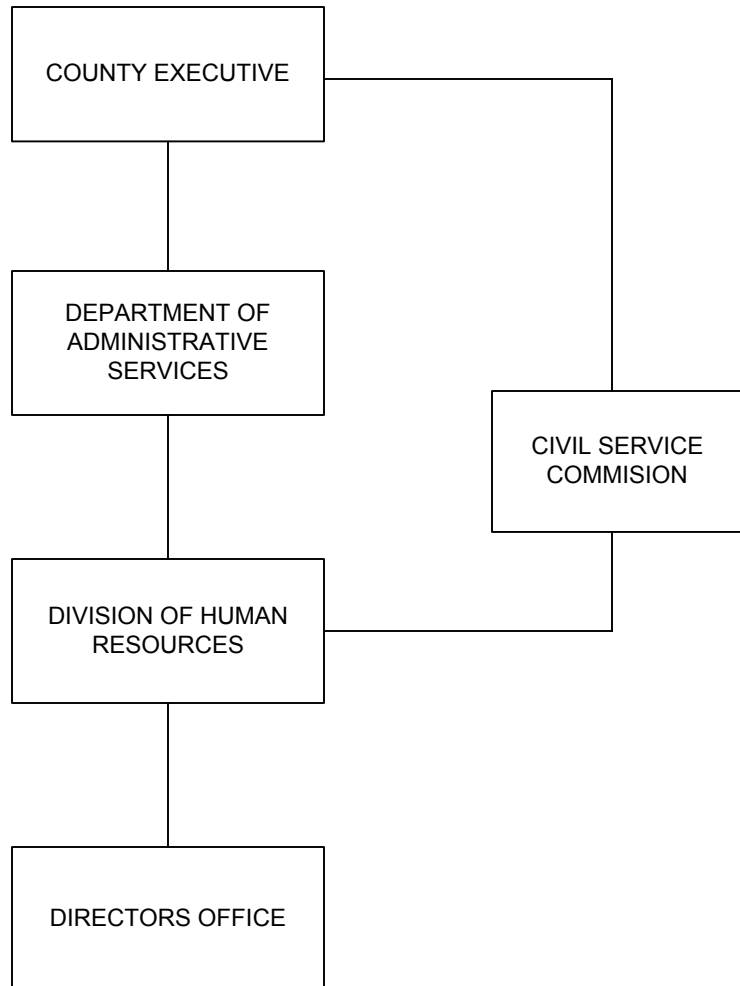
UNIT NO. 1135

FUND: General - 0001

- Total Services increase \$134,134 primarily due to an increase for legal fees.
- The Department of Administrative Services - Labor Relations will meet regularly with Corporation Counsel, Department of Administrative Services – Fiscal Affairs and Department of Administrative Services – Human Resources during 2007 to ensure effective interdepartmental relationships and coordinated collective bargaining strategies.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred

against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

**DEPARTMENT OF ADMINISTRATIVE SERVICES –
HUMAN RESOURCES**



ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF ADMINISTRATIVE SERVICES – HUMAN RESOURCES**UNIT NO.** 1140**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Chapters 63.01 to 63.09, 63.11 and 63.13 to 63.17 of the Wisconsin Statutes and Chapter 79 of the Milwaukee County General Ordinances, this department recruits and examines candidates for all positions in the Classified Service of Milwaukee County; certifies eligibility; investigates

requests for changes in classification, increases in pay and changes in personnel practices and procedures; processes unemployment compensation claims; administers the coordination and implementation of the County's affirmative action plan.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 2,350,728	\$ 2,443,129	\$ 2,111,292	\$ (331,837)
Employee Fringe Benefits (EFB)	1,489,156	1,422,353	1,306,714	(115,639)
Services	137,326	272,558	370,750	98,192
Commodities	18,788	22,000	25,800	3,800
Other Charges	14,524	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	927,126	1,079,447	910,630	(168,817)
Abatements	(1,282,502)	(1,413,415)	(1,391,618)	21,797
Total Expenditures	\$ 3,655,146	\$ 3,826,072	\$ 3,333,568	\$ (492,504)
Direct Revenue	1,031,049	1,024,591	4,200	(1,020,391)
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 1,031,049	\$ 1,024,591	\$ 4,200	\$ (1,020,391)
Direct Total Tax Levy	2,624,097	2,801,481	3,329,368	527,887

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	397,404	414,134	412,103	(2,031)
Tech Support & Infrastructure	131,881	128,555	123,663	(4,892)
Distribution Services	10,517	14,351	17,236	2,885
Telecommunications	9,207	10,921	8,226	(2,695)
Record Center	2,111	2,126	530	(1,596)
Radio	0	0	0	0
Computer Charges	31,480	79,044	26,945	(52,099)
Applications Charges	99,249	122,476	67,902	(54,574)
Total Charges	\$ 681,849	\$ 771,607	\$ 656,605	\$ (115,002)
Direct Property Tax Levy	\$ 2,624,097	\$ 2,801,481	\$ 3,329,368	\$ 527,887
Total Property Tax Levy	\$ 3,305,946	\$ 3,573,088	\$ 3,985,973	\$ 412,885

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF ADMINISTRATIVE SERVICES – HUMAN RESOURCES**UNIT NO.** 1140**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 2,350,728	\$ 2,443,129	\$ 2,111,292	\$ (331,837)
Employee Fringe Benefits (EFB)	\$ 1,489,156	\$ 1,422,353	\$ 1,306,714	\$ (115,639)
Position Equivalent (Funded)*	53.3	53.1	36.9	(16.2)
% of Gross Wages Funded	95.1	95.5	99.0	3.5
Overtime (Dollars)**	\$ 5,424	\$ 6,000	\$ 0	\$ (6,000)
Overtime (Equivalent to Position)	0.5	0.1	0.0	(0.1)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Human Resources Analyst 2	Unfund	1/1.00	Director's Office	\$ (50,376)
Employee Health Care Benefits	Abolish	1/1.00	Director's Office	(77,918)
Employment Relations Manager	Unfund	1/1.00	Director's Office	(61,825)
Ex Dir 1 Empl Benefits Srv Mgr	Abolish	1/1.00	Director's Office	(61,825)
Human Resources Intern	Create	3/1.35	Director's Office	33,468
Human Resources Intern	Create	1/0.45	ERS	11,156
HR. Coord. (Comp.)	Transfer	1/1.0	Director's Office	77,643
Executive Asst. Lab ReIn.	Transfer	1/1.0	Labor Relations	(44,921)
Human Res. Spec.	Transfer	1/1.0	Labor Relations	(56,493)
Ex Dir 2 Labor Relations	Transfer	1/1.0	Labor Relations	(116,680)
HR Coord. (Classif)	Transfer	1/1.0	Labor Relations	(77,643)
Clerical Assistant 2 (NR)	Transfer	1/1.0	ERS	(34,201)
Clerical Spec (HR) NR	Transfer	2/2.0	ERS	(65,542)
Admin Spec Human Res NR	Transfer	1/1.0	ERS	(38,254)
Adm Spec Retirement Sys	Transfer	2/2.0	ERS	(92,405)
Fiscal Officer ERS	Transfer	1/1.0	ERS	(77,643)
Human Res Analyst 1 Emp Ben	Transfer	1/1.0	Director's Office	(43,477)
Retirement System Coord.	Transfer	1/1.0	ERS	(67,913)
Retirement System Manager	Transfer	1/1.0	ERS	(90,496)
			TOTAL	(935,345)

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007Change
General Office	Expenditure	\$ 3,900,977	\$ 4,101,187	\$ 4,400,753	\$ 299,566
	Abatement	(1,216,477)	(1,338,706)	(1,340,555)	(1,849)
	Revenue	63,548	9,200	4,200	(5,000)
	Tax Levy	\$ 2,620,952	\$ 2,753,281	\$ 3,055,998	\$ 302,717
ERS	Expenditure	\$ 1,036,676	\$ 1,138,300	\$ 324,433	\$ (813,867)
	Abatement	(66,025)	(74,709)	(51,063)	23,646
	Revenue	967,501	1,015,391	0	(1,015,391)
	Tax Levy	\$ 3,150	\$ 48,200	\$ 273,370	\$ 225,170

MISSION

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES – HUMAN RESOURCES

UNIT NO. 1140

FUND: General - 0001

Human Resources will provide Milwaukee County government with an equitable and effective system for the recruitment, classification, development, and retention of a competent and culturally diversified workforce through the timely creation of appropriate eligibility lists; the maintenance of competitive compensation, benefits and pension programs; the training of County employees; and strict adherence to Federal, State and County laws, regulations and policies.

DEPARTMENT DESCRIPTION

The Department of Administrative Services - Human Resources (DHR) is comprised of two operating sections, which include the Director's Office and Recruitment, Assessment and Staffing. The Office of Human Resources is also responsible for the following functions: maintaining the DHR budget, workforce diversity, training, HRIS management and training, coordination of all DHR field staff, and human resources policy analysis.

The **Director's Office** administers human resource programs, assigns projects, and coordinates the work of the operating sections and field staff; plans and coordinates staff development programs and assists other County departments with specialized training applications; submits the annual departmental budget; presents all department recommendations to the Civil Service Commission and the Personnel Committee of the County Board; serves as staff to the Personnel Committee; analyzes and reports on legislation affecting the human resource function in Milwaukee County; directs the implementation of the automated personnel system; and provides analysis, recommendations, and implementation of new approaches to human resource/human capital administration. The Director of Human Resources serves as ex-officio member of the Pension Board, and delegates the Deputy Director to serve as secretary of the Civil Service Commission. Human Resources studies requests for reallocations, changes in compensation policies and practices and calculates the fiscal impact of these actions; maintains current and classification standardization schedules; maintains salary provisions mandated by labor contracts or County Ordinances; maintains and implements provisions of the Executive Compensation Plan; and prepares changes to County Ordinances reflecting various personnel actions.

The **Recruitment, Assessment and Staffing** section develops, administers, and monitors

employee selection processes for all positions in the Milwaukee County Classified Service and, upon request, for positions in the unclassified service. This effort includes the assessment of job specifications and minimum qualifications; the development and administration of applicant examinations; and the certification of qualified candidates to department heads and appointing authorities. Implicit in this activity is the responsibility of administering employee selection in compliance with prevailing Milwaukee County, State, Federal and Civil Service rules and parameters, any or all of which may impact related hiring procedures, e.g., transfer, layoff, promotion, demotion, reinstatement, and salary adjustment obligations. In addition, this section is responsible for activities supporting the recruiting of employees within the Milwaukee County Classified Service, as well as the maintenance of appropriate records and reports.

BUDGET HIGHLIGHTS

- A new Division of Employee Benefits is created within the Department of Administrative Services to manage the \$199,174,000 fringe benefits program, including the \$135,110,000 health care benefit and the retirement benefit for Milwaukee County Employees and Retirees. The new division will be responsible for, and accountable for, the management of the health care and pension benefits programs for Milwaukee County active employees and retirees. This will include responsibility for all business activities including contract solicitation, award and monitoring; customer service; and budgeting, accounting and financial analysis. The newly created division head position will report directly to the Director of Administrative Services. The division head will be charged with responsibility for all aspects of benefits management including recruitment, management and coordination of staff. A modification to Section 17.30(5), Milwaukee County Ordinances, will be submitted to the Personnel Committee to establish appointing and managing authority and confirmation criteria for the new position.

The Director of Employee Benefits also will report on a regular basis to the Health Benefits Advisory Committee created by County Board resolution. That Committee is charged 'to assist in development of health plans, interpret the health benefits environment, review industry trends, and serve as a County liaison to the greater community in addressing rising regional health costs.' The Director of Employee

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES – HUMAN RESOURCES

UNIT NO. 1140

FUND: General - 0001

Benefits, and other staff in the new division, will work closely with the Advisory Committee in fulfilling its charge.

A Business Manager is created in the new division. To allow for the full efforts of the Director to be directed to employee benefits duties, the Business Manager shall be responsible for day-to-day administration of the Division's internal operations. These responsibilities shall include, but not be limited to, budget, contract administration, accounts payable, accounting, personnel management and training. As such, the Business Manager shall be the division's liaison to internal County offices including Corporation Counsel, Audit, Procurement, Budget, Accounting, IMSD, Facilities Management, Payroll and Risk Management.

Fiscal staff within the division will be familiar with benefits, budgeting, accounting and actuarial concepts. All staff will be cross-trained to facilitate efficient deployment based on workflow demands. In addition, a position will be created in the Department of Audit to be dedicated to auditing health care claims, health care contract compliance and financial aspects of the program.

As part of this initiative, the Controller (DAS-Fiscal) will be charged with providing the Employee Benefits Division with ongoing support as well as coordination with the Labor Relations and Fiscal Services Divisions of DAS. The Controller position is reallocated from Executive Director 2 – pay range 902E (\$95,141.81) to pay range 902E (\$106,342.08) to reflect additional responsibilities.

- Personal Services expenditures without fringe benefits decrease \$331,837 from \$2,443,129 to \$2,111,292. This decrease is due to establishing Labor Relations and Employee Benefits (formerly divisions of the Department of Administrative Services--Human Resources (DHR)) as separate divisions within the Department of Administrative Services for 2007. Personnel for Labor Relations and ERS/Benefits were formerly part of DHR are transferred to the newly created divisions.
- Funded positions decrease 16.2 from 53.1 to 36.9. This decrease is due primarily to establishing Labor Relations and Employee

Benefits as separate divisions (as detailed above).

- Expenditures for Services increase \$98,192, from \$272,558 to \$370,750.
- Labor Relations, formerly a division within DHR, is created as an independent division for 2007. Labor Relations personnel are moved from Department of Administrative Services – Human Resources (Org. Unit 1140) to the Department of Administrative Services – Labor Relations (Org. Unit 1135).
- The following positions are either unfunded or abolished (excluding fringe benefits):

Human Resources Analyst 2	(\$50,376)
Employee Health Care Ben. Spec	(\$77,918)
Employment Relations Mgr.	(\$61,825)
Ex Dir1 Employee Ben. Services Mgr.	<u>(\$61,825)</u>
	(\$251,944)

- One position (1.0 FTE) of Human Resources Coordinator – DTPW, previously budgeted in the Department of Transportation and Public Works – Director's Office (Director's Office), will be crosscharged from Human Resources to the Director's office in 2007.
- A crosscharge to the Department of Transportation and Public Works for one position (1.0 FTE) of Management Assistant (Human Resources) is discontinued.
- The DHR will track requests from other departments in 2007 for DHR training and workforce development sessions provided by a Human Resource Specialist position. The time spent on these requests will be tracked by DHR in order to budget revenue from charges to other departments for these human resource services in 2008.
- The cost associated with the creation of a Human Resources Intern dedicated to the Employee Retirement Division will be paid for by the pension fund.
- An external consultant, paid for by the pension fund, will be hired to implement a payroll system for retirees.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES – HUMAN RESOURCES

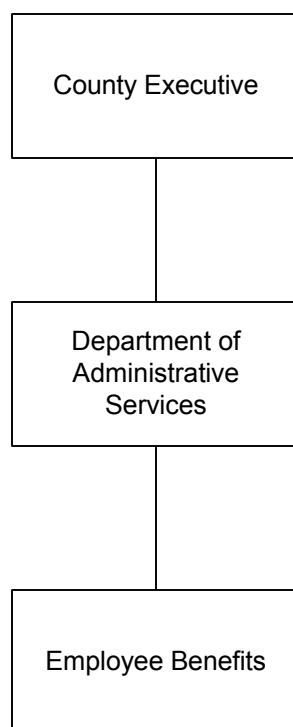
UNIT NO. 1140

FUND: General - 0001

- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance

is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

**DEPARTMENT OF ADMINISTRATIVE SERVICES –
EMPLOYEE BENEFITS**



ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF ADMINISTRATIVE SERVICES – EMPLOYEE BENEFITS**UNIT NO.** 1188**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have management of the business and concerns in all cases where no other provision is made.

A modification to Section 17.30(5), Milwaukee County Ordinances, will be submitted to the Personnel Committee to establish appointing and managing authority and confirmation criteria for the new position.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 0	\$ 0	\$ 954,184	\$ 954,184
Employee Fringe Benefits (EFB)	0	0	559,980	559,980
Services	0	0	450,000	450,000
Commodities	0	0	0	0
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	0	0	0	0
Abatements	0	0	0	0
Total Expenditures	\$ 0	\$ 0	\$ 1,964,164	\$ 1,964,164
Direct Revenue	0	0	1,097,273	1,097,273
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 0	\$ 0	\$ 1,097,273	\$ 1,097,273
Direct Total Tax Levy	0	0	866,891	866,891

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	0	0	0	0
Distribution Services	0	0	0	0
Telecommunications	0	0	0	0
Record Center	0	0	0	0
Radio	0	0	0	0
Computer Charges	0	0	0	0
Applications Charges	0	0	0	0
Total Charges	\$ 0	\$ 0	\$ 0	\$ 0
Direct Property Tax Levy	\$ 0	\$ 0	\$ 866,891	\$ 866,891
Total Property Tax Levy	\$ 0	\$ 0	\$ 866,891	\$ 866,891

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF ADMINISTRATIVE SERVICES – EMPLOYEE BENEFITS**UNIT NO.** 1188**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 0	\$ 0	\$ 954,184	\$ 954,184
Employee Fringe Benefits (EFB)	\$ 0	\$ 0	\$ 559,980	\$ 559,980
Position Equivalent (Funded)*	0	0.0	15.3	15.3
% of Gross Wages Funded	0.0	0.0	100.0	100.0
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Director of Employee Benefits	Create	1/1.0	Employee Benefits	119,415
Fiscal Officer Health Care	Create	1/1.0	Employee Benefits	97,382
Business Manager	Create	1/1.0	Employee Benefits	77,454
Health Care Benefits Coord.	Create	2/2.0	Employee Benefits	128,540
Retirement Systems Mgr.	Transfer	1/1.0	Employee Benefits	90,496
Retirement System Coordinator	Transfer	1/1.0	Employee Benefits	67,913
Fiscal Officer - ERS	Transfer	1/1.0	Employee Benefits	77,643
Clerical Spec (HR) NR	Transfer	2/2.0	Employee Benefits	65,542
Clerical Asst 2 (NR)	Transfer	1/1.0	Employee Benefits	38,429
Adm. Spec. Retirement Sys.	Transfer	2/2.0	Employee Benefits	92,405
Hum. Res. Analyst 1-Emp. Ben.	Transfer	1/1.0	Employee Benefits	43,477
Adm. Spec. Hum. Res. (NR)	Transfer	1/1.0	Employee Benefits	38,254
			Total	936,950

MISSION

The Division of Employee Benefits will manage the fringe benefits program, including health care benefits and the retirement benefits for Milwaukee County Employees and Retirees. The division will be responsible for, and accountable for, the management of the health care and pension benefits programs for Milwaukee County active employees and retirees. This will include responsibility for all business activities including contract solicitation, award and monitoring; customer service; and budgeting, accounting and financial analysis. The newly created division head position will report directly to the Director of Administrative Services. The division head will be charged with responsibility for all aspects of benefits management including recruitment, management and coordination of staff.

BUDGET HIGHLIGHTS

- A new Division of Employee Benefits is created within the Department of Administrative Services to manage the \$199,174,000 fringe benefits program, including the \$135,110,000 health care benefit and the retirement benefit for Milwaukee County Employees and Retirees. The new division will be responsible for, and accountable for, the management of the health care and pension benefits programs for Milwaukee County active employees and retirees. This will include responsibility for all business activities including contract solicitation, award and monitoring; customer service; and budgeting, accounting and financial analysis. The newly created division head position will report directly to the Director of Administrative Services. The division head will be charged with responsibility

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES – EMPLOYEE BENEFITS

UNIT NO. 1188

FUND: General - 0001

for all aspects of benefits management including recruitment, management and coordination of staff. A modification to Section 17.30(5), Milwaukee County Ordinances, will be submitted to the Personnel Committee to establish appointing and managing authority and confirmation criteria for the new position.

- The Director of Employee Benefits also will report on a regular basis to the Health Benefits Advisory Committee created by County Board resolution. That Committee is charged 'to assist in development of health plans, interpret the health benefits environment, review industry trends, and serve as a County liaison to the greater community in addressing rising regional health costs.' The Director of Employee Benefits, and other staff in the new division, will work closely with the Advisory Committee in fulfilling its charge.
- A Business Manager is created in the new division. To allow for the full efforts of the Director to be directed to employee benefits duties, the Business Manager shall be responsible for day-to-day administration of the Division's internal operations. These responsibilities shall include, but not be limited to, budget, contract administration, accounts payable, accounting, personnel management and training. As such, the Business Manager shall be the division's liaison to internal County offices including Corporation Counsel, Audit, Procurement, Budget, Accounting, IMSD, Facilities Management, Payroll and Risk Management.
- Fiscal staff within the division will be familiar with benefits, budgeting, accounting and actuarial concepts. All staff will be cross-trained to facilitate efficient deployment based on workflow demands. In addition, a position will be created in the Department of Audit to be dedicated to auditing health care claims, health care contract compliance and financial aspects of the program.
- As part of this initiative, the Controller (DAS-Fiscal) will be charged with providing the Employee Benefits Division with ongoing support as well as coordination with the Labor Relations and Fiscal Services Divisions of DAS. The Controller position is reallocated from Executive Director 2 – pay range 902E (\$95,141.81) to pay range 902E (\$106,342.08) to reflect additional responsibilities.
- Personal Services expenditures without fringe benefits total \$954,184.
- Expenditures for Services total \$450,000. The entirety of the appropriation is allocated to professional services.
- For 2007, the Division of Employee Benefits is authorized with 15 positions (15 full-time equivalents (FTEs)). Five of these FTEs are new position creates and 10 FTEs are transferred in from the Employee Retirement System (ERS) unit within Human Resources.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

**DEPARTMENT OF ADMINISTRATIVE SERVICES –
RISK MANAGEMENT**

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF ADMINISTRATIVE SERVICES – RISK MANAGEMENT**UNIT NO.** 1150**FUND:** Internal Service - 0040**OPERATING AUTHORITY & PURPOSE**

The Department of Administrative Services is created pursuant to Section 59.52(1) of the Wisconsin Statutes and Chapter 32 of the Milwaukee County Ordinances. Risk Management is responsible for administering the County's risk management program. Section 59.52(11)(a) of the Wisconsin Statutes authorizes the County to provide public liability and property damage insurance, either from commercial companies or by self-insurance created by setting up an annual fund for such a purpose, or by a combination thereof, covering without exclusion because of enumeration, motor vehicles, malfeasance of professional employees, maintenance and operation of County highways, parks, parkways and airports, and other County activities involving the possibility of damage to the general public, and provide fire and casualty insurance for all County property.

Section 59.52 (11)(d) of the Wisconsin Statutes authorizes the County to provide for the protection of the County and public against loss or damage resulting from the act, neglect or default of County officers, department administrators and employees, and to contract for and procure bonds or contracts of insurance to accomplish that purpose, either from commercial companies or by self-insurance created by setting up an annual fund for such purpose or by a combination thereof. Section 65.90(6) of the Wisconsin Statutes allows any county having a population of 500,000 or more to establish, maintain and levy a tax for a liability reserve fund for the purpose of paying liability claims or premiums on insurance to pay such claims. The annual taxes levied for the purpose may not exceed the level necessary to collect the amount recommended by an actuary, in accordance with generally accepted actuarial principles.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 364,397	\$ 363,456	\$ 355,706	\$ (7,750)
Employee Fringe Benefits (EFB)	207,254	206,371	298,804	92,433
Services	53,188	55,382	58,832	3,450
Commodities	2,529	8,270	7,970	(300)
Other Charges	5,533,105	5,597,439	5,834,578	237,139
Debt & Depreciation	1,101	18,939	18,939	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	148,070	132,259	136,763	4,504
Abatements	(273,635)	(259,849)	(133,187)	126,662
Total Expenditures	\$ 6,036,009	\$ 6,122,267	\$ 6,578,405	\$ 456,138
Direct Revenue	70,010	188,706	174,371	(14,335)
State & Federal Revenue	0	0	0	0
Indirect Revenue	6,089,384	6,291,601	6,590,404	298,803
Total Revenue	\$ 6,159,394	\$ 6,480,307	\$ 6,764,775	\$ 284,468
Direct Total Tax Levy	(123,385)	(358,040)	(186,370)	171,670

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF ADMINISTRATIVE SERVICES – RISK MANAGEMENT**UNIT NO.** 1150**FUND:** Internal Service - 0040

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 82,264	\$ 64,016	\$ 75,221	\$ 11,205
Courthouse Space Rental	29,952	31,218	29,502	(1,716)
Tech Support & Infrastructure	11,869	14,545	13,353	(1,192)
Distribution Services	623	917	1,206	289
Telecommunications	997	518	1,018	500
Record Center	1,602	1,036	2,116	1,080
Radio	0	0	0	0
Computer Charges	4,757	8,783	2,939	(5,844)
Applications Charges	11,571	8,816	6,356	(2,460)
Total Charges	\$ 143,635	\$ 129,849	\$ 131,711	\$ 1,862
Direct Property Tax Levy	\$ (123,385)	\$ (358,040)	\$ (186,370)	\$ 171,670
Total Property Tax Levy	\$ 20,250	\$ (228,191)	\$ (54,659)	\$ 173,532

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 364,397	\$ 363,456	\$ 355,706	\$ (7,750)
Employee Fringe Benefits (EFB)	\$ 207,254	\$ 206,371	\$ 298,804	\$ 92,433
Position Equivalent (Funded)*	5.5	5.8	5.0	(0.8)
% of Gross Wages Funded	90.7	95.8	89.9	(5.9)
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
None				
			TOTAL	\$ 0

MISSION

It is the mission of Risk Management to protect the health and safety of employees, citizens and users of the facilities and services of Milwaukee County, through the use of risk management, claims management and employee safety techniques.

Insurance Policy and Services and Claims Management (Workers' Compensation).

The **Administration Section** supervises the professional staff, coordinates activities between departments, submits reports, reviews contracts for liability exposures and prepares budget documents. The unit is responsible for internal service fund accounting and cost allocations to departments. County-wide loss control activities are also administered by this section.

DEPARTMENT DESCRIPTION

The Risk Management Section includes the following sections: Administration, Self-Insurance,

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES – RISK MANAGEMENT

UNIT NO. 1150

FUND: Internal Service - 0040

The **Self-Insurance Section** is responsible for property, general and automobile liability claim reporting, loss analysis, claim data and financing of self-retained losses.

The **Insurance Policy and Services Section** is responsible for selection of brokers, requests for proposals, determination of deductibles, limits and coverage, researching the market and negotiating with brokers and companies for bundled and unbundled insurance services.

The **Claims Management Section** is responsible for administering the Workers' Compensation claims of employees who sustain job-related injuries for medical-only and lost-time claims, and coordination of the return-to-work program. In addition, a database is maintained for all claims.

BUDGET HIGHLIGHTS

ADMINISTRATION

- Personal Services expenditures without fringe benefits decrease \$7,750, from \$363,456 to \$355,706. Funded positions decrease 0.8 due to Vacancy and Turnover adjustments.
- The Governmental Accounting Standards Board (GASB) statement number 45 (GASB-45), issued in 2004, will become effective for Milwaukee County in 2007. This statement establishes standards for the measurement, recognition, and display of Other Post Employment Benefits (OPEB) expenditures and related liabilities. For the County, this OPEB cost is for post retirement health insurance and life insurance benefits for eligible employees. Beginning in 2007, Milwaukee County is required to accrue for the annual cost of OPEB earned by an employee during the year (normal cost) plus the amortization of past service costs earned by an employee prior to the effective date of the new governmental accounting standard. In order to comply with Wisconsin state statutes, proprietary fund departments must follow governmental accounting rules and use accrual accounting. Risk Management has a budgeted amount of \$74,800 included for OPEB liability.
- Direct revenue is budgeted at \$174,371, and is comprised of \$60,371 from the Milwaukee Public

Museum insurance premiums, \$85,000 of projected dividends from Wisconsin County Mutual, \$22,500 from the Safety Trust Fund and \$6,500 from subrogation recoveries.

- Total administration expenditures, net of abatements, are charged out to other County Departments. In 2007, the methodology for this crosscharge was modified yielding an increase of total tax levy of \$171,670.

SELF-INSURANCE

- Expenditures for property, general and automobile liability claim reporting, loss analysis, claim data and financing of self-retained losses increase \$15,200 from \$860,300 to \$875,500 in 2007. This expense is fully charged out to County Departments.

INSURANCE POLICY AND SERVICES

- Insurance purchases are reduced \$68,859 from \$1,972,127 to \$1,903,268. This is primarily due to a decrease in airport liability insurance. This expense is fully charged out to County Departments.

CLAIMS MANAGEMENT (WORKERS' COMPENSATION)

- Workers' Compensation self-insurance expenditures increase \$290,798, from \$2,765,012 to \$3,055,810 due to the increased cost of health care, and an increase of State mandated benefits for disability. This expense is fully charged out to County departments.
- A charge for administration of the Workers' Compensation program is issued to all County Departments as part of the Risk Management administration crosscharge.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF ADMINISTRATIVE SERVICES – RISK MANAGEMENT**UNIT NO.** 1150**FUND:** Internal Service - 0040

is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is

jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY				
	2005 <u>Budget</u>	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
<u>Risk Financing Cost</u>				
Retained Losses (Self-Insured)	\$ 863,000	\$ 863,000	\$ 860,300	\$ 875,500
Net Insurance Premiums	\$ 1,968,140	\$ 1,979,327	\$ 1,843,627	\$ 1,747,557
Workers' Compensation Claims Processed	1,075	1,014	1,075	1,075
Dollar Amount of Claims Processed	\$ 2,674,146	\$ 2,726,794	\$ 2,765,012	\$ 3,055,810

**DEPARTMENT OF ADMINISTRATIVE SERVICES –
ADMINISTRATION AND FISCAL AFFAIRS DIVISION**

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES-
ADMINISTRATION & FISCAL AFFAIRS DIVISION

UNIT NO. 1151
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

The Department of Administrative Services is created pursuant to Section 59.52 (1) of the Wisconsin Statutes and Chapter 32 of the Milwaukee County Ordinances. The position of Director is authorized in the Fiscal Affairs Division and is responsible for the execution of the duties and powers assigned to the Department as specified in Chapter 32 of the Milwaukee County General Ordinances for the major divisions of Procurement, Information Management Services and Fiscal Affairs. Also reporting to the Director are Human

Resources, Office for Persons with Disabilities, Economic and Community Development, and Employee Benefits. The Fiscal Affairs Division is responsible for preparing and monitoring the County's annual operating and capital budgets and for preparing the County's Official Statements relating to debt issuance. It performs the County's accounting functions, which include centralized payroll, accounts payable, preparation of County financial statements, and determination of financial and cost accounting policies.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 2,364,077	\$ 2,549,869	\$ 2,528,506	\$ (21,363)
Employee Fringe Benefits (EFB)	1,481,909	1,449,224	1,642,698	193,474
Services	21,254	185,312	180,202	(5,110)
Commodities	15,020	36,642	10,520	(26,122)
Other Charges	1,045	1,200	1,200	0
Debt & Depreciation	0	0	0	0
Capital Outlay	877	0	0	0
Capital Contra	0	0	0	0
County Service Charges	539,568	631,656	623,570	(8,086)
Abatements	(1,253,309)	(1,428,266)	(1,687,170)	(258,904)
Total Expenditures	\$ 3,170,441	\$ 3,425,637	\$ 3,299,526	\$ (126,111)
Direct Revenue	6,215	11,000	11,000	0
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 6,215	\$ 11,000	\$ 11,000	\$ 0
Direct Total Tax Levy	3,164,226	3,414,637	3,288,526	(126,111)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 12,537	\$ 13,278	\$ 12,485	\$ (793)
Courthouse Space Rental	233,652	243,483	242,289	(1,194)
Tech Support & Infrastructure	147,418	177,810	156,163	(21,647)
Distribution Services	3,812	3,891	5,638	1,747
Telecommunications	9,774	11,235	7,771	(3,464)
Record Center	10,213	10,485	8,459	(2,026)
Radio	0	0	0	0
Computer Charges	25,874	62,733	17,634	(45,099)
Applications Charges	67,026	78,245	86,143	7,898
Total Charges	\$ 510,306	\$ 601,160	\$ 536,582	\$ (64,578)
Direct Property Tax Levy	\$ 3,164,226	\$ 3,414,637	\$ 3,288,526	\$ (126,111)
Total Property Tax Levy	\$ 3,674,532	\$ 4,015,797	\$ 3,825,108	\$ (190,689)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
ADMINISTRATION & FISCAL AFFAIRS DIVISION

UNIT NO. 1151
FUND: General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 2,364,077	\$ 2,549,869	\$ 2,528,506	\$ (21,363)
Employee Fringe Benefits (EFB)	\$ 1,481,909	\$ 1,449,224	\$ 1,642,698	\$ 193,474
Position Equivalent (Funded)*	45.9	44.6	44.2	(0.4)
% of Gross Wages Funded	95.0	96.3	97.5	1.3
Overtime (Dollars)**	\$ 9,692	\$ 5,700	\$ 0	\$ (5,700)
Overtime (Equivalent to Position)	0.1	0.2	0.0	(0.2)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Administrative Specialist	Unfund	1/1.0	Fiscal Affairs	\$ (48,384)
			TOTAL	\$ (48,384)

MISSION

Provide quality, efficient and responsive financial services and administrative business functions to the County Executive, County Board and County departments to enable the delivery of financially sound and effective services to the community.

DEPARTMENT DESCRIPTION

Administration The Director is responsible for coordinating the operations of the divisions, including Procurement, Information Management Services, Fiscal Affairs, Risk Management, Economic and Community Development, Human Resources, Labor Relations, Employee Benefits Office for Persons with Disabilities, and Economic and Community Development.

The primary responsibilities of the **Fiscal and Strategic Services Section** are budget preparation and control for both operations and capital. All budget requests are analyzed with recommendations submitted to the County Executive. Assistance is provided both to the County Executive in preparing and presenting the Executive Budget, and to the Finance and Audit Committee in its review of the County Executive's recommended budget, including the preparation of budget amendments approved by the Finance and Audit Committee and the County Board. During the

year, all appropriation transfer requests are analyzed and a recommendation submitted to the County Executive. In conjunction with the Accounting Section, County departmental accounts are analyzed to determine potential expenditure deficits or revenue shortfalls, with department administrators required to submit a corrective plan of action. Other major duties include (a) the study of all new position requests, with reports and recommendations submitted to County Board committees; (b) fiscal studies for the County Executive and County Board committees, including fiscal impact of legislative bills; and (c) special studies for the County Executive and County Board committees.

Central Accounting functions include Accounting Administration, Accounting, Accounts Payable and Payroll. A brief description of the responsibilities of each area follows:

Accounting Administration is responsible for the overall management and coordination of Central Accounting activities, the development of special studies and reports and technical assistance to both Central Accounting and other County departments and the publishing of the Comprehensive Annual Financial Report and the Single Audit Report.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
ADMINISTRATION & FISCAL AFFAIRS DIVISION

UNIT NO. 1151
FUND: General - 0001

BUDGET HIGHLIGHTS

Accounting is responsible for the timely and accurate preparation of County-wide monthly financial reports, publication of the Comprehensive Annual Financial Report, the State of Wisconsin Financial Report Form, and the Single Audit Report and development of the indirect cost allocation plan. In addition, Accounting is responsible for adherence to Generally Accepted Accounting Principles (GAAP), the development and maintenance of the Advantage financial information system, the fixed-asset system and the grant system, conducting budget performance reviews on an ongoing basis to identify potential year-end deficits so that problems can be resolved in a timely manner, and ongoing training and technical assistance to departments.

Accounts Payable is responsible for establishment of County-wide payment procedures, coordination with the Procurement Division, encumbrances of purchases, payment of vendor invoices, development and maintenance of the accounts payable system, and technical assistance to departments. In addition, Accounts Payable monitors payments to ensure that purchasing regulations have been followed by departments and unencumbered appropriation balances to ensure that the County has sufficient appropriations available for each payment.

Payroll is responsible for establishment of County-wide payroll procedures, coordination with the Division of Human Resources, preparation of payroll checks, maintenance of all earnings and deductions records, ensuring that County payroll practices meet Federal, State and contractual requirements, filing of all required Federal and State reports on a timely basis, and the development and maintenance of the payroll system.

- Personal Services expenditures without fringe benefits decrease \$21,363, from \$2,549,869 to \$2,528,506. Funded positions decrease 0.4 from 44.6 to 44.2.
- One position of Administrative Specialist is unfunded for a tax levy savings of \$48,384, excluding fringe benefits.
- In 2006 the position of Administrative Coordinator Reimbursement in DHHS was transferred to DAS-Fiscal. In 2007 the entire Reimbursement Unit in DHHS is transferred to DAS-Fiscal resulting in a professional service increase of \$90,709. The expenditures for this unit are completely offset by revenue therefore there is no tax levy impact.
- A one-time appropriation of \$100,000 established in 2006 for a study of the current pension system structure is discontinued in 2007.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

DEPARTMENT OF ADMINISTRATIVE SERVICES – PROCUREMENT

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF ADMINISTRATIVE SERVICES - PROCUREMENT**UNIT NO.** 1152**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

The Procurement Division of the Department of Administrative Services is empowered by Chapter 32 of the Milwaukee County Ordinances to purchase or contract for supplies, materials, equipment and contractual services needed by County departments, agencies and institutions. This authority does not include public works programs, professional service contracts, repairs or alterations to buildings, structures, or leases of County-owned real estate and appurtenances which are administered by the Department of Public Works (DPW). The Procurement Division is also authorized to develop

standards, prepare specifications, sign and issue contracts and purchase orders, process requests for proposals with the exception of professional service contracts, and assist the Milwaukee County Transit System processing of purchase orders.

Additionally, the Procurement Division provides Disadvantaged Business Enterprises an opportunity to participate in Milwaukee County's procurement process pursuant to ordinances and annual goals established by the Milwaukee County Board of Supervisors.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 365,967	\$ 536,818	\$ 472,567	\$ (64,251)
Employee Fringe Benefits (EFB)	237,214	312,722	336,010	23,288
Services	60,656	30,723	38,473	7,750
Commodities	5,034	4,960	5,460	500
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	65,123	219,294	124,970	(94,324)
Abatements	(40,853)	(203,822)	(109,589)	94,233
Total Expenditures	\$ 693,141	\$ 900,695	\$ 867,891	\$ (32,804)
Direct Revenue	34,450	39,551	39,551	0
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 34,450	\$ 39,551	\$ 39,551	\$ 0
Direct Total Tax Levy	658,691	861,144	828,340	(32,804)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	0	125,143	69,465	(55,678)
Tech Support & Infrastructure	18,754	29,090	18,895	(10,195)
Distribution Services	573	680	847	167
Telecommunications	2,885	3,413	3,781	368
Record Center	0	0	0	0
Radio	0	0	0	0
Computer Charges	6,037	17,565	4,409	(13,156)
Applications Charges	12,606	27,931	9,534	(18,397)
Total Charges	\$ 40,855	\$ 203,822	\$ 106,931	\$ (96,891)
Direct Property Tax Levy	\$ 658,691	\$ 861,144	\$ 828,340	\$ (32,804)
Total Property Tax Levy	\$ 699,546	\$ 1,064,966	\$ 935,271	\$ (129,695)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF ADMINISTRATIVE SERVICES - PROCUREMENT**UNIT NO.** 1152**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 365,967	\$ 536,818	\$ 472,567	\$ (64,251)
Employee Fringe Benefits (EFB)	\$ 237,214	\$ 312,722	\$ 336,010	\$ 23,288
Position Equivalent (Funded)*	10.1	10.7	9.0	(1.7)
% of Gross Wages Funded	93.9	97.0	100.0	3.0
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Buyer III	Unfund	1/1.0	Purchasing	\$ (65,213)
Clerical Assistant II	Unfund	1/1.0	Standards & Specification	(29,983)
			TOTAL	\$ (95,196)

MISSION

The Procurement Division, within the scope of Chapter 32, shall obtain goods and services for Milwaukee County customers, which enhance the quality of life in Milwaukee County and fully utilize all segments of the business community.

procurement of good and services. Identification of those areas will result in the collaborative effort of both entities to effectively procure commodities and/or services.

BUDGET HIGHLIGHTS

- Personal services without fringe benefits decrease by \$64,251 from \$536,818 to \$472,567, primarily due to the unfunding of two positions.
- Procurement will increase strategic partnerships with other County departments and regional agencies to utilize collaborative contract agreements to reduce the demand on staff. As a result of this initiative, one Buyer III position and one Clerical Assistant II position are unfunded in the 2007 budget.
- Revenue of \$39,551 is maintained in 2007 and is associated with an annual fee of \$25 for vendors who wish to be added to the Milwaukee County list of approved vendors.
- Milwaukee County and City of Milwaukee Purchasing Department will continue to identify areas where there is duplication of effort in the procurement of good and services. Identification of those areas will result in the collaborative effort of both entities to effectively procure commodities and/or services.
- To provide vendors with the tools and mechanisms necessary to retrieve and submit competitive bids and/or proposals, the Procurement website will be upgraded and enhanced in 2007. A new expenditure appropriation of \$7,600 is included for this initiative.
- An expenditure appropriation of \$1,800 is maintained in the 2007 budget to provide a stipend to citizen members of the Purchasing Standardization Committee.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES - PROCUREMENT

UNIT NO. 1152

FUND: General - 0001

make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is

jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

**DEPARTMENT OF ADMINISTRATIVE SERVICES –
INFORMATION MANAGEMENT SERVICES DIVISION**

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
INFORMATION MANAGEMENT SERVICES DIVISION

UNIT NO. 1160
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

The Information Management Services Division (IMSD) of the Department of Administrative Services provides technical and communication services to its clients, which includes Milwaukee County departments, other governmental units and the users of Milwaukee County's website. IMSD consists of four functional Areas: Applications Services; Technical Support and Infrastructure

Services; Distribution and Records Services; and Governance. Applications Services and Technical Support and Infrastructure Services are authorized by Section 32.64 of the Milwaukee County Ordinances. Sections 32.65 and 32.66 authorize the Records Center and Records Management Services.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 5,855,835	\$ 6,548,738	\$ 6,422,694	\$ (126,044)
Employee Fringe Benefits (EFB)	3,538,881	3,841,916	4,354,992	513,076
Services	4,770,414	5,158,884	5,482,441	323,557
Commodities	201,023	333,880	335,656	1,776
Other Charges	0	0	0	0
Debt & Depreciation	3,591,816	1,889,500	1,523,100	(366,400)
Capital Outlay	61,493	138,331	60,000	(78,331)
Capital Contra	(13,225)	(138,331)	(60,000)	78,331
County Service Charges	2,816,308	3,523,950	3,986,598	462,648
Abatements	(2,432,123)	(2,840,286)	(3,857,462)	(1,017,176)
Total Expenditures	\$ 18,390,422	\$ 18,456,582	\$ 18,248,019	\$ (208,563)
Direct Revenue	3,614,413	145,068	474,512	329,444
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 3,614,413	\$ 145,068	\$ 474,512	\$ 329,444
Direct Total Tax Levy	14,776,009	18,311,514	17,773,507	(538,007)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 222,554	\$ 209,318	\$ 220,608	\$ 11,290
Courthouse Space Rental	234,144	243,995	331,481	87,486
Tech Support & Infrastructure	93,037	101,649	158,263	56,614
Distribution Services	137	185	202	17
Telecommunications	12,370	12,411	30,665	18,254
Record Center	0	0	812	812
Radio	0	0	0	0
Computer Charges	149,493	140,523	59,768	(80,755)
Applications Charges	0	0	71,204	71,204
Total Charges	\$ 711,735	\$ 708,081	\$ 873,003	\$ 164,922
Direct Property Tax Levy	\$ 14,776,009	\$ 18,311,514	\$ 17,773,507	\$ (538,007)
Total Property Tax Levy	\$ 15,487,744	\$ 19,019,595	\$ 18,646,510	\$ (373,085)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
INFORMATION MANAGEMENT SERVICES DIVISION

UNIT NO. 1160
FUND: General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 5,855,835	\$ 6,548,738	\$ 6,422,694	\$ (126,044)
Employee Fringe Benefits (EFB)	\$ 3,538,881	\$ 3,841,916	\$ 4,354,992	\$ 513,076
Position Equivalent (Funded)*	99.3	99.0	93.2	(13.7)
% of Gross Wages Funded	85.9	88.3	93.0	4.7
Overtime (Dollars)**	\$ 221,064	\$ 163,380	\$ 0	\$ (163,380)
Overtime (Equivalent to Position)	2.7	2.8	0.0	(2.8)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Clerical Asst 2	Unfund	1/1.0	Data Processing	\$ (31,035)
Software Systems Specialist 3	Unfund	1/1.0	Tech Spprt & Infrastructure	(67,649)
Software Syst Specialist 3 NR	Unfund	1/1.0	Tech Spprt & Infrastructure	(76,600)
Network Application Specialist 4	Unfund	1/1.0	Network Support	(71,629)
Network Tech Specialist 4	Unfund	2/2.0	Network Support	(143,662)
Business Analyst IV	Create	1/1.0	Applications	67,673
System Development Manager	Unfund	1/.83	Applications	(75,410)
Network Application Specialist	Create	1/1.0	Applications	71,473
			TOTAL	\$ (326,839)

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Applications	Expenditure	\$ 6,480,566	\$ 7,193,266	\$ 7,503,316	\$ 310,050
	Abatement	(397,606)	(510,288)	(841,918)	(331,630)
	Revenue	139,000	140,000	304,034	164,034
	Tax Levy	\$ 5,943,960	\$ 6,542,978	\$ 6,357,364	\$ (185,614)
Technical Support and Infrastructure	Expenditure	\$ 10,873,859	\$ 11,812,399	\$ 11,295,712	\$ (516,687)
	Abatement	(156,456)	(155,819)	(163,992)	(8,173)
	Revenue	(1,208)	5,068	170,478	165,410
	Tax Levy	\$ 10,718,611	\$ 11,651,512	\$ 10,961,242	\$ (690,270)
Document, Distribution & Records Services	Expenditure	\$ 1,088,165	\$ 760,089	\$ 626,435	\$ (133,654)
	Abatement	(109,613)	(14,780)	(79,265)	(64,485)
	Revenue	(7,675)	0	0	0
	Tax Levy	\$ 986,227	\$ 745,309	\$ 547,170	\$ (198,139)
Administration, Fiscal & Support	Expenditure	\$ 2,379,979	\$ 1,531,114	\$ 2,680,018	\$ 1,148,904
	Abatement	(1,768,453)	(2,159,399)	(2,772,287)	(612,888)
	Revenue	3,484,296	0	0	0
	Tax Levy	\$ (2,872,770)	\$ (628,285)	\$ (92,269)	\$ 536,016

MISSION

IMSD's objectives are to support Milwaukee County's technology needs for the 21st century and lead the development and execution of an

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
INFORMATION MANAGEMENT SERVICES DIVISION

UNIT NO. 1160
FUND: General - 0001

IT strategy that accelerates Milwaukee County's leadership in the state.

DEPARTMENT DESCRIPTION

The Information Management Services Division (IMSD) of the Department of Administrative Services consists of three customer service areas, Applications Services, Technical Support and Infrastructure, and Document, Distribution and Records Services and Governance. Overall, IMSD's core purpose is to meet the needs of the business owners by providing business and technical solutions.

The **Application Services** Area supports software applications on a variety of platforms including mainframe, servers, Internet and desktops. This Area is responsible for analyzing applications needs, as well as modification, maintenance, support and training for the County's software.

Examples of applications include the Lotus Notes email, database and workflow system, the Intranet, the Criminal Justice Information System, the Advantage System for financial and budgeting functions, the Juvenile Information Management System, Photo-Fingerprint System, Paramedics database, and human services client and payment tracking systems (SIMPLE/SCRIPTS). IMSD supports specialty applications in departments including Cobra, Affirmative Action, Fleet Anywhere, E-Recording at the Register of Deeds, Point of Sale at the Zoo and the Parks, and the Call Center System at the Department of Health and Human Services and Child Support.

Applications Services also manages Internet content and presentation consistency for the County's web pages, as well as departmental web pages, and coordinates the overall effort of implementing electronic commerce (e-commerce) applications.

The **Technical Support and Infrastructure Services** area provides research, acquisition, installation, maintenance, training and support services for multi-department, complex, local-area-network-specific and desktop operating systems, hardware and software standards countywide. The group also installs and maintains the County's telecommunications infrastructure (cabling, telephones, 800 MHz public safety radio system)

and implements and administers information technology standards countywide.

This Area is divided into three subgroups: Technical Support, Telecommunications Services (cabling and voice) and Radio Communications.

Technical Support focuses on the implementation, management and maintenance of the infrastructure (hardware and operating systems) that supports the County's applications. The group:

- Provides technical guidance and support for County departments
- Conducts short-term and long-range capacity planning
- Identifies and implements system performance improvements
- Maintains connectivity to other agencies' data centers, mainframes, and servers
- Coordinates hardware and software installation and maintenance
- Ensures the smooth operation and around-the-clock availability of the County's website, and other systems such as the Wide Area Network (WAN) and its enterprise server (mainframe), and production job scheduling, coordination of equipment maintenance and monitoring the data center environment

Telecommunications Services administers the County's voice communications system, including the telephones, cellular and pager programs, and the telephone communications environment. This group assists departments in acquiring additional or modifying existing telephone service, coordinates the installation of departmental telephone and data cabling, and administers the telecommunications service contracts. The group also manages the County's wide area transport and its connection points.

Radio Communications Services provides administration of the County's 50-plus Federal Communications Commission (FCC) frequency licenses, the County's installed radio equipment and transmission facilities, and the conventional and 800 MHz trunked radio systems. This group also manages the intergovernmental agreements with several municipalities within Milwaukee County for the shared use of the 800 MHz radio system.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
INFORMATION MANAGEMENT SERVICES DIVISION

UNIT NO. 1160
FUND: General - 0001

The **Document, Distribution and Records Services** Area provides mail services for departments, consultation to County departments for effective records management, and administers the central Records Center, an off-site storage for departmental records that are required to be retained.

Governance covers Fiscal and Policy Compliance, Administrative Support and the Project Management Office (PMO).

Fiscal provides overall direction, coordination and planning for effective fiscal management and policy compliance including contract-monitoring, responses to audit requests and implementing County resolutions.

Administrative Support provides overall support of IMSD's operating requirements, such as recruitment, payroll processing, purchasing management and clerical support. Administration manages interns who provide entry-level information systems support to IMSD.

IMSD continues to implement a *Project Management Office (PMO)* to instill project management discipline and improve on project delivery in terms of time and budget. The objectives of the PMO are:

- Ensure alignment of IT Projects to strategic Milwaukee County organizational needs
- Govern PMO industry standards, best practices, tools and processes to ensure quality and consistency
- Maintain project portfolio
- Integrate project management into Milwaukee County Divisions through business liaisons
- Build competent and productive project teams
- Implement consistent, formalized project management

Customer Services continues to be the responsibility of all employees, with oversight by the leadership team.

BUDGET HIGHLIGHTS

- Total expenditures decrease \$208,563, from 18,456,582 to \$18,248,019. Revenues increase \$329,444, from \$145,068 to \$474,512 based primarily on revenue for the Radio Rebanding

project and funding from the Pension Board for the continued operation of the Genyses Payroll System in 2007.

- IMSD continues to provide centralized management of the County's IT resources. IMSD's baseline functions that keep the County's systems running include:

Project Management Office
Computer Operations
Help Desk and Problem Resolution
Network Management
Virus Containment
Email, Intranet, Web Pages
System Testing and Change Control
Applications Maintenance
Telephone, Cell Phone and Radios
Document Printing
Mail Distribution
Record Management
Hardware and Software Maintenance
Connectivity including Internet Access

- The Chief Information Officer continues to reorganize the Division to develop staff, policies and procedures to establish a strategic direction to better support County clients. This includes developing staff to support the transition from mainframe legacy systems to a networked server environment, including web-based technology.
- In order to mitigate rising technology costs and increase flexibility in areas of expertise, IMSD has been aggressively seeking ways to cooperate with regional partners. To date, Milwaukee County has partnered with Racine County in the development of a joint child support call center; Waukesha County to develop a combined help desk support project; and the City of Milwaukee to create a collaborative website to make constituent searches for municipal services easier and a sharing of space in the City's Data Center. In 2007, the Counties will focus on a shared technology purchase of communication equipment and sharing of contract support staff. The Counties will continue to seek opportunities for regional cooperation to share IT costs, services and staff in order to provide flexibility in employee skill sets reduce duplicative

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
INFORMATION MANAGEMENT SERVICES DIVISION

UNIT NO. 1160
FUND: General - 0001

expenditures while increasing customer service within the tri-county area.

- In 2007, the Department will sign a cooperative purchasing agreement with Racine County to purchase contractual services for certain rote tasks to provide cost savings while still providing high quality service to County departments. The Department unfunds 2 Network Technical Specialist 4 positions. These savings are partially offset by an increase in contractual services.
- While IMSD continues the strategic direction of privatizing rote tasks when fiscally prudent, the Department continues to invest in in-house skills and resources to add business value to partner County departments. In 2007, IMSD will deploy staff to the Sheriff's Office, DHHS, and the Department on Aging to provide more responsive, specialized and efficient services directly to these departments.
- The Governmental Accounting Standards Board (GASB) statement number 45 (GASB-45), issued in 2004, will become effective for Milwaukee County in 2007. This statement establishes standards for the measurement, recognition, and display of Other Post Employment Benefits (OPEB) expenditures and related liabilities. For the County, this OPEB cost is for post retirement health insurance and life insurance benefits for eligible employees. Beginning in 2007, Milwaukee County is required to accrue for the annual cost of OPEB earned by an employee during the year (normal cost) plus the amortization of past service costs earned by an employee prior to the effective date of the new governmental accounting standard. In order to comply with Wisconsin state statutes, proprietary fund departments must follow governmental accounting rules and use accrual accounting. IMSD has a budgeted amount of \$652,700 included for OPEB liability.

APPLICATIONS

Applications costs include software license and hardware maintenance fees that are required for baseline services and increased annually by the vendors. These include financial, payroll, communication and other systems necessary for operation of County functions.

- The County will implement a new payroll system in 2007. Genesys, the current payroll system, will continue to function as the County's payroll system until the new system is operational. Genesys will continue operation for the full year of 2007 for retirees while the retirement system completes development of their new system. Operation of the Genesys system is offset by revenue from the Pension Board totaling \$164,034.
- Software leasing costs necessary for baseline services, such as financial and payroll systems, increase \$275,640 in 2007 due to annually increasing cost from the vendors.
- Applications Services costs are partially offset by \$140,000 of revenue from the Social Security Administration for reports of inmates in custody.
- One Network Applications Specialist 4 position is created and will be crosscharged to the Sheriff's Department at a cost of \$106,982, to perform technical duties and complete the transition from sworn deputies to civilians in the performance of these duties begun in 2004. These duties include software installation, operating and maintaining Badger Tracs, an IT system dedicated to tracking warrants around the State, and providing IT service as requested by the Sheriff's Department command staff.
- One Business Analyst 4 is created and one Network Applications Specialist 4 is deployed to the Department on Aging's Care Management Organization (CMO) to maintain and assist in future development of the MIDAS system. These duties have been performed by a contractor to date, but are being brought in-house to preserve knowledge, evaluate current business practices, and develop and design technical solutions to resolve issues and enhance the system. IMSD will continue to

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
INFORMATION MANAGEMENT SERVICES DIVISION

UNIT NO. 1160
FUND: General - 0001

contract with certified DBE firms when necessary and possible for industry standard IT services for the MIDAS system. The Department on Aging will be crosscharged a total of \$211,801 for these services.

- IMSD will provide full-time technical support to DHHS- Economic Support Division in their Call Center in 2007. One Network Application Specialist will be crosscharged to DHHS at a cost of \$91,650.
- Due to fiscal constraints, one position of Systems Development Manager is unfunded effective March 1, 2007, for a tax levy savings of \$75,410, excluding fringe benefits.

TECHNICAL SUPPORT AND INFRASTRUCTURE

- An appropriation of \$223,144 is included in the budget for the purchase of equipment necessary for departments' technological needs. As many departments are making increasing use of technology for their operations, IMSD purchases equipment to upgrade and replace the necessary devices.
- An appropriation of \$168,000 is allocated to fund Disaster Recovery. The proposed site will accommodate Mainframe, Server and WAN recovery.

TELECOMMUNICATIONS

- Network connectivity improvements will be implemented to improve fiber connectivity between Milwaukee County sites which will address slower server back-up and end-user response time to improve productivity.
- Milwaukee County will sign a cooperative purchasing agreement with the City of Milwaukee for construction and operation of a countywide wireless network infrastructure at no direct cost to the County. This will continue the County and City practice of collaborating to deliver high quality service at the lowest possible cost.

RADIO

- In 2007, radios will be rebanded, reprogrammed and potentially replaced due to a settlement between the FCC and Nextel moving public safety radio systems to certain frequencies, thereby making spectrum available for cell phones.
- Two positions in the Radio Services section for 2007 oversee the critical rebanding initiative mandated by the FCC and funded by Nextel. Funding of \$165,410 is anticipated from Nextel to cover staff costs.

DISTRIBUTION AND RECORDS SERVICES

- Distribution Services is comprised of three full-time staff performing mailroom duties. The staff has aligned their work hours to provide quick turnaround time for mid-day customer service. Current staff is able to perform folding and inserting services, which were previously sent to outside vendors.
- Records Management Services continue to be provided by a commercial records management vendor.

GOVERNANCE

- The Project Management Office (PMO) continues to implement time tracking and standard project management tools and processes to support best practice methodologies. The IMSD Leadership Team will prioritize existing and new project requests, which will be the foundation for maintaining a countywide portfolio of projects to be communicated to the IT Steering Committee on a quarterly basis. The County benefits from the PMO by having a well-balanced portfolio of IT projects aligned with department strategies.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
INFORMATION MANAGEMENT SERVICES DIVISION

UNIT NO. 1160
FUND: General - 0001

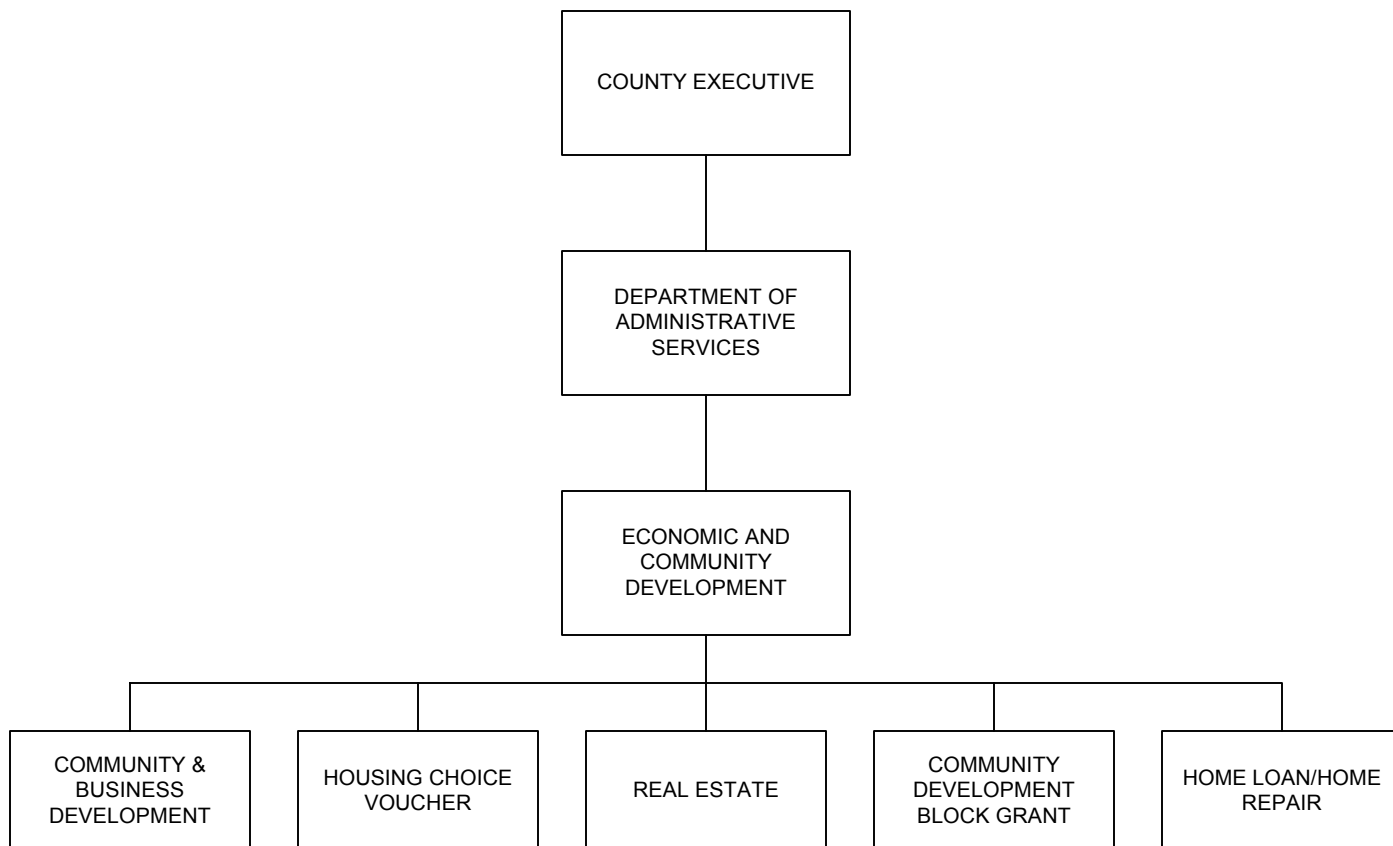
is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county

officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY			
	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
Applications Services			
Enterprise Services Applications	57	40	40
Network Services Applications	105	105	105
Internet User Ids*	3,922	6,000	6,000
Lotus Notes User Ids*	3,922	6,000	6,000
Distribution Services			
Total Pieces Mailed	1,247,071	1,800,000	1,300,000
All Pre-Sort Mail	1,166,263	1,500,000	1,200,000
First Class and Flats	80,808	80,000	80,000
Records Center			
Requests		36,299	36,299
Returns		36,299	36,299
Interfiles		5,404	5,404
Received		5,345	5,345
Destroyed		4,000	4,000
Technical Support & Infrastructure			
Helpdesk Services			
Services Calls	22,342	24,000	24,000
Enterprise Services			
Uptime of CJIS Criminal Justice System	N/A	N/A	99.50%
Uptime of Advantage Financial System	N/A	N/A	99.00%
Pages, Laser Printed Reports	8,927,112	6,000,000	6,000,000
Pages, Impact Printed Reports	346	2,000	2,000
Enterprise Server User Ids	2,734	4,000	4,000
Network Services			
Computers maintained	3,260	4,400	4,400
Computers to be replaced	339	730	528
New Computers to be installed	39	43	39
Network Servers maintained	92	150	150
Network Servers to be replaced	13	0	13
Radio Communications Services			
Radios in Service	2,005	2,000	2,000
Telecommunications Services			
Cellular and pager Units in Service	1,539	1,600	1,600
Service Calls	868	860	860
Telephone Units in Service	6,704	6,800	6,800

* Projected Increase for use of Ceridian HR solution

**DEPARTMENT OF ADMINISTRATIVE SERVICES –
ECONOMIC AND COMMUNITY DEVELOPMENT**



ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
ECONOMIC AND COMMUNITY DEVELOPMENT

UNIT NO. 1192
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

The purpose of the Economic and Community Development Division is two-fold. Through economic development activities, it is charged to preserve and enhance the tax base of the County by undertaking programs and activities that stimulate, attract and revitalize commerce, industry and manufacturing. Its goal is to promote area-wide, regional economic development, marketing and cooperation among all involved governments and private-sector groups to provide for a unified development approach for the Milwaukee area.

Secondly, the Division seeks to maximize available public and private resources and provide professional services to promote self-sufficiency; to ensure that County neighborhoods are viable communities and that housing choices are safe and affordable for low and moderate income households.

Pursuant to Section 59.82 of the Wisconsin Statutes, Milwaukee County may participate in the

development of a research and technology park through a nonprofit corporation organized specifically for this purpose. The Milwaukee County Research Park Corporation (MCRPC) was incorporated on May 18, 1987, with a mandate from Milwaukee County to develop a research park on approximately 172 acres of County land in the southwest quadrant of the County Grounds adjacent to the Milwaukee Regional Medical Center.

The development objective of the MCRPC is the establishment of a quality research and technology park that will complement, to the greatest extent possible, the Milwaukee Regional Medical Center, the University of Wisconsin-Milwaukee, the Milwaukee School of Engineering, Marquette University and the Medical College of Wisconsin, and enhance the economy of the City of Wauwatosa, Milwaukee County and the State of Wisconsin.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 1,563,654	\$ 1,772,084	\$ 1,461,227	\$ (310,857)
Employee Fringe Benefits (EFB)	985,501	1,005,058	1,120,036	114,978
Services	1,104,639	1,053,443	1,048,343	(5,100)
Commodities	16,335	31,900	31,356	(544)
Other Charges	18,051,797	18,186,569	14,725,412	(3,461,157)
Debt & Depreciation	0	0	0	0
Capital Outlay	5,076	16,000	15,975	(25)
Capital Contra	0	0	0	0
County Service Charges	804,352	782,147	727,035	(55,112)
Abatements	(3,354,437)	(4,261,163)	(4,129,067)	132,096
Total Expenditures	\$ 19,176,917	\$ 18,586,038	\$ 15,000,317	\$ (3,585,721)
Direct Revenue	2,126,606	1,933,000	2,064,500	131,500
State & Federal Revenue	17,239,120	17,994,518	15,291,689	(2,702,829)
Indirect Revenue	517,080	518,317	1,000	(517,317)
Total Revenue	\$ 19,882,806	\$ 20,445,835	\$ 17,357,189	\$ (3,088,646)
Direct Total Tax Levy	(705,889)	(1,859,797)	(2,356,872)	(497,075)

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
ECONOMIC AND COMMUNITY DEVELOPMENT

UNIT NO. 1192
FUND: General - 0001

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Central Service Allocation	\$ 399,676	\$ 223,591	\$ 205,509	\$ (18,082)
Courthouse Space Rental	194,724	202,915	250,130	47,215
Tech Support & Infrastructure	76,617	94,846	81,084	(13,762)
Distribution Services	3,309	4,133	4,893	760
Telecommunications	6,691	8,329	6,628	(1,701)
Record Center	5,502	5,879	10,537	4,658
Radio	0	0	0	0
Computer Charges	21,993	28,857	7,838	(21,019)
Applications Charges	60,150	121,368	59,764	(61,604)
Total Charges	\$ 768,662	\$ 689,918	\$ 626,383	\$ (63,535)
Direct Property Tax Levy	\$ (705,889)	\$ (1,859,797)	\$ (2,356,872)	\$ (497,075)
Total Property Tax Levy	\$ 62,773	\$ (1,169,879)	\$ (1,730,489)	\$ (560,610)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
ECONOMIC AND COMMUNITY DEVELOPMENT

UNIT NO. 1192
FUND: General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 1,563,654	\$ 1,772,084	\$ 1,461,227	\$ (310,857)
Employee Fringe Benefits (EFB)	\$ 985,501	\$ 1,005,058	\$ 1,120,036	\$ 114,978
Position Equivalent (Funded)*	36.0	35.5	29.0	(6.5)
% of Gross Wages Funded	96.1	96.0	96.7	0.7
Overtime (Dollars)**	\$ 13,685	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Fiscal & Management Analyst	Unfund	1/1.0	Administration	\$ (51,946)
Housing & Comm Dev Prog Coord	Unfund	1/1.0	Block Grant	(56,120)
Secretary	Transfer Out	1/1.0	Special Needs	(41,426)
Housing Program Assistant	Transfer Out	3/3.0	Special Needs	(139,404)
Housing & ComDev Specialist	Transfer Out	1/1.0	Special Needs	(65,213)
Assist Housing Program Coord	Transfer Out	1/1.0	Special Needs	(55,222)
Housing Prog Assist (Rent Assist)	Unfund	1/1.0	Voucher Program	(41,426)
Economic Development Spec.	Create	1/1.0	Real Estate	55,314
			TOTAL	\$ (395,443)

MISSION

The Economic and Community Development Division provides quality services and responds quickly and effectively to meet the needs of other County agencies, citizens and businesses. The Division develops initiatives and operates programs that are designed to preserve and enhance the County's tax base and increase employment opportunities by helping to create an environment that stimulates business growth and development.

DEPARTMENT DESCRIPTION

The Economic and Community Development Division consists of several sections.

The **Community and Business Development Section** develops and administers programs designed to enhance the business climate, allowing existing businesses in Milwaukee County to flourish and expand while attracting new businesses to the community. Specific responsibilities include

assisting businesses in accessing Milwaukee County resources and services, identifying and referring businesses to various sources of technical and financial assistance, working with municipalities and economic development agencies to package services to companies and promoting Milwaukee County to outside businesses. The Section seeks to identify catalytic projects that can leverage County resources and expand development efforts and efficiency.

Additionally, the Section manages, monitors and distributes Federal Community Development Block Grant funds throughout 16 participating County municipalities. This Federal funding source provides approximately \$1.7 million annually for economic development, public works, housing and other services that principally benefit low and moderate income individuals and families in participating communities, as well as County-wide.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
ECONOMIC AND COMMUNITY DEVELOPMENT

UNIT NO. 1192
FUND: General - 0001

The **Real Estate Section** manages, sells and acquires real estate for Milwaukee County. The Section manages and leases improved and unimproved properties, including air space parking lots for the Wisconsin Department of Transportation (WISDOT). The Section sells County-wide surplus real estate and tax deed foreclosure properties in Milwaukee County. It also manages real estate leasing functions for County departments.

The Section also administers the HOME Investment Partnership Program. This Federal entitlement grant provides funding for the production of affordable housing and the rehabilitation of existing housing, as well as down payment and closing cash assistance for eligible first-time home buyers. This Section manages the Home Repair Loan Programs that provide low or no interest loans to limited income homeowners to repair their homes. Loans are available for structural repairs, furnace problems, siding, sewer connections, plumbing, electrical repairs, exterior painting, energy or heat loss problems and code violations. This Section provides assistance to homeowners in determining the best method of home repair, selecting reputable contractors and proper inspections to ensure that quality work is performed at a reasonable cost.

The **Housing Choice Voucher Section** manages the Housing Choice Voucher (Section 8) Program. This Federally funded program subsidizes the rent of nearly 2,000 eligible low-income households living in privately owned housing throughout Milwaukee County. The program participant chooses the type and location of housing, and the rental unit is inspected to ensure it meets certain quality and safety standards. Program participants are annually re-certified to verify continued eligibility.

The **Special Needs Homeless Section** manages the Federally-funded Safe Haven and Shelter Plus Care Programs. The Safe Haven Program provides a home-like environment to seriously mentally ill homeless individuals who might otherwise be institutionalized. The Shelter Plus Care Program links supportive services with rental subsidies for homeless individuals who are seriously mentally ill, AIDS-HIV infected or alcohol/drug dependent.

BUDGET HIGHLIGHTS

- Personal service without fringe benefits decreases \$310,857 from \$1,772,084 to \$1,461,227.
- The Special Needs Homeless Section is transferred out of DAS - Economic and Community Development to the Department of Health and Human Services – Behavioral Health Division. This will result in the transfer of the following positions: one position of Secretary, three Housing Program Assistants (Special Needs), one Housing and Community Development Coordinator (Special Needs), one Assistant Housing Program Coordinator (Special Needs). This provides a personal services reduction of \$301,272, excluding fringe benefits. Also transferred is the Safe Haven grant of \$416,034, and the Shelter Plus Care grant, of \$2,215,206, as well as the associated expenditures.
- One Fiscal & Management Analyst 2, one position of Housing & Community Development Program Coordinator and one Housing Program Assistant (Rent Assistance) are unfunded due to fiscal constraints for a total savings of \$149,492, excluding fringe benefits.
- To better assist the department's economic and community development efforts, one Economic Development Specialist position is created at a total cost of \$55,314, excluding fringe benefits. A minimum of a bachelor's degree in a field related to Real Estate or equivalent experience is required for this position in order to assist Milwaukee County to analyze, market, sell or lease Milwaukee County's real estate assets as part of their duties. The job title and job description for this position will be presented to the Committee on Personnel at its December 2006 meeting.
- A revenue stream of \$400,000 which represents a 10 percent service charge on the county's first \$4 million in land sales occurs in 2007.
- Revenue from the federal Housing Choice Voucher program increases \$420,789, from \$11,911,138 to \$12,331,927 in 2007.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
ECONOMIC AND COMMUNITY DEVELOPMENT

UNIT NO. 1192
FUND: General - 0001

- Total parking revenue remains at \$1,550,000. The County receives an initial \$50,000 administrative fee, with the balance divided equally between the County and the State for a net revenue of \$800,000 in 2007.
- Revenue from Cellular Tower contracts increases \$30,000, from \$70,000 to \$100,000 due to consolidation of revenue that was formerly provided to other departments into Economic & Community Development.
- The HOME Investment Partnership Program estimated Federal grant decreases \$147,684, from \$1,389,288 to \$1,241,604. The required Local match for the HOME program will be met through match credit that has been generated by the development of affordable housing projects by the County's Community Development Organization Southeast Affordable Housing Corporation and will require no tax levy in 2007.
- The Federal grant estimate for the 2007 Community Development Block Grant Program decreases \$271,842, from \$1,990,000 to \$1,718,158.
- The 2007 Budget provides a \$50,000 appropriation for the Economic and Community Development Reserve Fund.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES –
ECONOMIC AND COMMUNITY DEVELOPMENT

UNIT NO. 1192
FUND: General - 0001

COMMUNITY DEVELOPMENT BLOCK GRANT ALLOCATION BY MUNICIPALITY				
	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Projected</u>	<u>2006/2007 Change</u>
<u>Municipality</u>				
Bayside	\$ 27,975	\$ 29,200	\$ 33,447	\$ 4,247
Brown Deer	43,110	46,200	52,919	6,719
Cudahy	66,415	58,900	67,466	8,566
Fox Point	31,158	31,800	36,425	4,625
Franklin	63,705	58,100	66,550	8,450
Glendale	48,111	45,200	51,774	6,574
Greendale	45,502	43,600	49,941	6,341
Greenfield	77,007	72,100	82,586	10,486
Hales Corners	39,010	35,900	41,121	5,221
Milwaukee*	0	0	0	0
Oak Creek	65,750	60,600	69,414	8,814
River Hills	24,116	24,000	27,491	3,491
Saint Francis	53,460	49,400	56,585	7,185
Shorewood	53,692	47,700	54,637	6,937
South Milwaukee	66,763	59,100	67,695	8,595
Wauwatosa*	0	0	0	0
West Allis*	0	0	0	0
West Milwaukee	56,538	48,700	55,783	7,083
Whitefish Bay	<u>42,396</u>	<u>39,500</u>	<u>45,245</u>	<u>5,745</u>
TOTAL	\$ 804,708	\$ 750,000	\$ 859,079	\$ 109,079

* The cities of Milwaukee, Wauwatosa and West Allis do not participate in the Urban County Agreement with Milwaukee County.

INDEX

NON-DEPARTMENTAL - REVENUES (Blue Pages)

1901*	Unclaimed Money (1901-4980)
1933	Land Sales
1937	Potawatomi Revenue
1969	Medicare Part D Revenue
1991*	Property Taxes (1900-1201)
1992*	Earnings on Investments (1900-1850)
1993*	State Shared Taxes (1900-2201)
1994*	State Exempt Computer Aid (1900-2202)
1996*	County Sales Tax Revenue (1900-2903)
1997*	Power Plant Revenue (1900-4904)
1998*	Surplus (or Deficit) from Prior Year (1900-4970)
1999*	Other Miscellaneous Revenue (1900-4999)

NON-DEPARTMENTAL - EXPENDITURES

1905	Ethics Board
1908	County Historical Society
1912	VISIT Milwaukee
1913	Civil Air Patrol
1914	War Memorial Center
1915	Villa Terrace/Charles Allis Art Museums
1916	Marcus Center for the Performing Arts
1921	Human Resource and Payroll System
1923	Milwaukee County Automated Land Information System
1930	Offset to Internal Service Charges
1935	Charges to Other County Organization Units
1939	Retirement Sick Allowance Payments
1945	Appropriation for Contingencies
1950	Employee Fringe Benefits
1961	Litigation Reserve Account
1966	Federated Library System
1972	Wage Supplement Account
1974	Milwaukee County Funds for the Arts
1985	Capital Outlay/Depreciation Contra
1987*	Debt Issue Expense (1900-8026)
1989*	Investment Advisory Services (1900-6025)

* Org unit numbers have been reassigned. Previous org unit numbers are listed in parenthesis.

ADOPTED 2007 BUDGET

DEPT: UNCLAIMED MONEY

UNIT NO. 1901*
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Section 59.66 of the Wisconsin Statutes, the County Treasurer is to publish a notice of the fact that the Treasurer's Office possesses unclaimed money. If no legal claim is made within the time

specified in such notice, all funds and interest earned are to be turned over to the General Fund of the County treasury.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Unclaimed Money	\$ 1,008,332	\$ 1,342,209	\$ 1,325,000

Under 59.66(2) unclaimed funds become revenue only after following statutory requirements.

In 2006, unclaimed funds in the amount of \$1,342,209 were reported by County departments. According to State Statutes 59.66 Section 2 (2a) "Any money or security of which the treasurer has taken possession or control under, paragraph 1 (a) and has had in his or her possession or control for more than one year shall, to the extent possible, be deposited into County's general fund".

After allowing for an estimated deduction for claimants, the remaining estimated unclaimed funds are counted in the County general fund, recognized in the current year budget and accounted for in organization unit 1901.

BUDGET HIGHLIGHTS

- In 2007, reported unclaimed funds are expected to be \$ 1,325,000.

*This org unit was previously 1901-4980. All history has been moved into 1901.

ADOPTED 2007 BUDGET

DEPT: LAND SALES

UNIT NO. 1933
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have the management of

the business and concerns of the County in all cases where no other provision is made.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Revenues	\$ 3,233,448	\$ 2,700,000	\$ 7,600,000
Property Tax Levy	\$ (3,233,448)	\$ (2,700,000)	\$ (7,600,000)

DESCRIPTION

Fifty percent of any land sale revenue received in excess of the amount budgeted in Org. Unit 1933 – Land Sales shall be placed in Org. Unit 1945 – Appropriation for Contingencies, 40% shall be placed in the Community and Economic Development Fund (CED) created by Adopted County Resolution File No. 04-492 and 10% shall be placed in capital account W0865 – Brownfield Redevelopment.

BUDGET HIGHLIGHTS

- For 2007, Land Sales are budgeted at \$7,600,000, an increase of \$4,900,000 from 2006. Of this amount, 10% of the first \$4,000,000 is deposited in an account in DAS – Economic & Community Development.
- Anticipated Land Sales include:
 - Park East Block 2E
 - Park East Block 6E
 - Park East Block 4W
 - 6th & State Parcel
 - Research Park Parcel
 - Mill Road Transit Center

ADOPTED 2007 BUDGET

DEPT: POTAWATOMI REVENUE

UNIT NO. 1937
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Sections 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have the management of

the business and concerns of the County in all cases where no other provision is made.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Gross Potawatomi Revenue	\$ 4,916,432	\$ 4,500,000	\$ 4,875,000
Allocation to Operating Departments	\$ (1,388,523)	\$ (1,388,523)	\$ (1,388,523)
Net Potawatomi Revenues	\$ 3,527,909	\$ 3,111,477	\$ 3,486,477

DESCRIPTION

On February 18, 1999, the County Board adopted a resolution (File No. 99-119) authorizing the execution of an Intergovernmental Cooperation Agreement between the Forest County Potawatomi Community and the City and County of Milwaukee. The agreement specifies that Milwaukee County will receive an annual payment of 1.5% of the Annual Class III Net Win at the Potawatomi Bingo Casino, or \$3.24 million, whichever is greater. This annual payment is based on the Net Win at the Potawatomi Bingo Casino for each 12-month period, beginning July 1, 1999. Payment is made to the County on August 15 of each year for the immediately preceding 12-month period, beginning August 15, 2000.

The purpose of this non-departmental budget is to reflect the receipt of Potawatomi Revenue to the County.

BUDGET HIGHLIGHTS

- For 2007, Potawatomi Revenue is budgeted at \$4,875,000, which is based on the monthly Class III Net Win at the Potawatomi Bingo Casino. The amount allocated to various departments is \$1,388,523, which provides net

revenue of \$3,486,477 for general county purposes.

- In previous budgets, Potawatomi Revenue was allocated to specific operating budget programs and capital budget projects. For 2001, operating budget allocations were included in org. unit 1937 and administratively transferred to the affected departments during the year. In 2002, these allocations were budgeted directly in departments and shown in org. unit 1937 for presentation purposes. From 2003 to 2005, a portion of the appropriation was allocated to operating budget programs and the remainder was budgeted in org. unit 1937. The allocation of Potawatomi Revenue to programs and projects was intended to address the provision in Resolution File No. 99-119, that "it shall be the policy of Milwaukee County to use the payments received from the Potawatomi tribe for quality of life enhancements and activities that promote economic growth and job opportunities for the benefit of all Milwaukee County residents."

ADOPTED 2007 BUDGET**DEPT:** POTAWATOMI REVENUE**UNIT NO.** 1937**FUND:** General - 0001

Potawatomi Revenue Allocation	
<u>Program/Service</u>	<u>Amount of Offset</u>
DHHS-BHD Adult Community Services Division	\$ 337,203
DHHS-BHD AODA Voucher Treatment Program	500,000
DHHS-Disabilities Services Division	350,000
DHHS-Delinquency and Court Services Division	<u>201,320</u>
TOTAL	\$ 1,388,523

DHHS-Behavioral Health Division (Org. 6300)*\$337,203 – Adult Community Services Section*

\$337,203 is allocated to support the Community Services Section programs.

\$500,000 – Alcohol and Other Drug Abuse (AODA)

\$500,000 is allocated to support Alcohol and Other Drug Abuse (AODA) treatment through the Non-Temporary Assistance to Needy Families (TANF) AODA Voucher System.

Department of Health and Human Services (Org. 8000)*\$350,000 – Disabilities Service Division*

\$350,000 is allocated to increase the level of revenue in the Division's Birth-to-Three program to avoid a reduction in Federal revenue due to non-compliance with the Maintenance of Effort expenditure requirement.

\$201,320 – Delinquency and Court Services Division

\$201,320 is allocated to support the programs of the Delinquency and Court Services Division.

ADOPTED 2007 BUDGET

DEPT: MEDICARE PART D REVENUE

UNIT NO. 1969
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have management of the

business and concerns in all cases where no other provision is made.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Medicare Part D Revenue	\$ 0	\$ 2,639,936	\$ 2,000,000

BUDGET HIGHLIGHTS

- Under the Medicare Prescription Drug Improvement and Modernization Act of 2003 and implementing regulations at 42 C.F.R. subpart R, plan sponsors (employers, unions) who offer prescription drug coverage to their qualified covered retirees, are eligible to receive a 28 percent tax-free subsidy for allowable drug

costs. In order to qualify, plan sponsors must submit a complete application to the Centers for Medicare and Medicaid Services (CMS) with a list of retirees for whom it intends to collect the subsidy. For 2007, it is estimated that revenues to the County under this program will be \$2,000,000.

ADOPTED 2007 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1991*
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Section 59.60 of the Wisconsin Statutes, property tax requirements are determined by estimating total expenditures and deducting the estimated amount of revenue from non-property tax sources and the amount of any surplus at the close of the prior fiscal year.

1993 Levy Rate Cap: Effective August 12, 1993, Section 59.605, Wisconsin Statutes imposed a property tax rate limit for Wisconsin counties. Separate limits were imposed for operating levy rates and debt service levy rates. Initially, the baseline for the rate limit was the 1992 actual tax rate adopted for 1993 budget purposes. The County cannot exceed these operating levy rate and debt levy rate limits unless one or more conditions apply, as described below. The statute establishes specific penalties for failure to meet the tax rate limit requirements. Among the penalties for exceeding the tax rate limits are reductions in State shared revenues and transportation aids.

Under the terms of the 1993 levy rate cap, general obligation debt can be issued only if one of the following conditions is met: (1) a referendum is held that approves the debt issuance; (2) the County Board of Supervisors adopts a resolution that sets forth its reasonable expectation that the issuance of the debt will not cause the County to increase the debt levy rate; (3) the issuance of the debt was authorized by an initial resolution adopted prior to the effective date of 1993 Wisconsin Act 16 (August 12, 1993); (4) the debt is issued for certain specified purposes, including financing regional projects under Section 67.5(7)(f); (5) the debt is issued to fund or refund outstanding municipal obligations; or (6) the County Board of Supervisors adopts an initial resolution authorizing the issuance of the debt by a vote of at least three-fourths of the members-elect of the County Board.

2005 Levy Cap: Effective July 27, 2005, Section 66.0602, 2005 Wisconsin Act 25 Local Levy Limits has been enacted so that no city, village, town or county may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The "valuation factor" means a percentage equal to the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed

between the previous year and the current year but not less than 2.

The 2005 levy cap combines operating and debt service levy amounts. The conditions under which the levy limit may be adjusted include: (a) if a political subdivision transfers to another governmental unit responsibility for providing any service that the political subdivision provided in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service as determined by the department of revenue; (b) if a political subdivision increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit that provided the service in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased to reflect the costs of that service, as determined by the department of revenue; (c) if a city or village annexes territory from a town, the city's or village's levy increase limit otherwise applicable under this section is increased in the current year by an amount equal to the town levy on the annexed territory in the preceding year and the levy increase limit otherwise applicable under this section in the current year for the town from which the territory is annexed is decreased by that same amount, as determined by the department of revenue; (d)(1) if the amount of debt service for a political subdivision is the preceding year is less than the amount of debt service needed in the current year, as a result of the political subdivision adopting a resolution before July 1, 2005, authorizing the issuance of debt, the levy increase limit otherwise applicable to the political subdivision in the current year is increased by the difference between these 2 amounts, as determined by the department of revenue and (2) if the limit does not apply to amounts levied by a political subdivision for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision, interest on outstanding debt of the political subdivision, or the payment of related issuance costs or redemption premiums, authorized on or after July 1, 2005, and secured by the full faith and credit of the political subdivision; (e) the limit does not apply to the amount that a county levies in that year for a county children with

* This org unit was previously 1900-1201. All history and data detail has been moved to org 1991.

ADOPTED 2007 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1991*

FUND: General - 0001

disabilities education board; and, (f) the limit does not apply to the amount that a 1st class city levies for school purposes. The County is required to comply with both the 1993 levy rate cap and the 2005 levy cap.

Section 59.605, Wisconsin State Statutes, establishes specific penalties for failure to meet the limit requirements. Among the penalties for exceeding the limits are reductions in State shared revenues and transportation aids.

BUDGET SUMMARY			
	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
Property Tax Levy	\$ 225,883,651	\$ 232,592,517	\$ 241,047,846

STATISTICAL SUPPORTING DATA

	<u>2006 Budget</u>	<u>2007 Budget</u>	<u>2006/2007 Change</u>
<u>General County</u>			
Expenditures	\$ 1,258,874,998	\$ 1,281,818,651	\$ 22,943,653
Revenues	967,799,069	993,964,891	26,165,822
Bond Issues	<u>58,483,412</u>	<u>46,805,914</u>	<u>(11,677,498)</u>
General County Property Tax Levy	\$ 232,592,517	\$ 241,047,846	\$ 8,455,329

* This org unit was previously 1900-1201. All history and data detail has been moved to org 1991.

ADOPTED 2007 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1991*

FUND: General - 0001

Summary of 2007 Tax Levy

Dept. No.	Department Description	2007 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<u>Legislative and Executive</u>					
1000	County Board	\$ 5,615,456	\$ 22,500	\$ 5,592,956	GEN
1001	County Board-Department of Audit	2,500,232	0	2,500,232	GEN
1011	County Executive-General Office	938,969	15,000	923,969	GEN
1021	County Exec-Veteran's Services	293,563	13,000	280,563	GEN
1040	County Board-Office of Community Business Development Partners	686,416	271,000	415,416	GEN
	Total Legislative and Executive	\$ 10,034,636	\$ 321,500	\$ 9,713,136	
<u>Staff Agencies</u>					
1019	DAS-Office for Persons w/Disabilities	\$ 843,081	\$ 128,500	\$ 714,581	GEN
1110	Civil Service Commission	62,865	0	62,865	GEN
1120	Personnel Review Board	164,444	0	164,444	GEN
1130	Corporation Counsel	1,762,812	141,027	1,621,785	GEN
1135	DAS-Labor Relations	523,377	0	523,377	GEN
1188	DAS-Employee Benefits	1,964,164	1,097,273	866,891	GEN
1140	DAS-Human Resources	3,333,568	4,200	3,329,368	GEN
1150	DAS-Risk Management	6,578,405	6,764,775	(186,370)	INTER
1151	DAS-Fiscal Affairs	3,299,526	11,000	3,288,526	GEN
1152	DAS-Procurement	867,891	39,551	828,340	GEN
1160	DAS-Information Mgt Services	18,248,019	474,512	17,773,507	INTER
1192	DAS-Economic & Comm Develop	15,000,317	17,357,189	(2,356,872)	GEN
1905	Ethics Board	59,412	0	59,412	GEN
	Total Staff Agencies	\$ 52,707,881	\$ 26,018,027	\$ 26,689,854	
<u>County-Wide Non-Departmental Revenues</u>					
1901	Unclaimed Money (1901-4980)*	\$ 0	\$ 1,325,000	\$ (1,325,000)	GEN
1933	Land Sales	0	7,600,000	(7,600,000)	GEN
1937	Potawatomi Revenue	0	3,486,477	(3,486,477)	GEN
1969	Medicare Part D	0	2,000,000	(2,000,000)	GEN
1992	Earnings on Investments (1900-1850)*	0	6,400,000	(6,400,000)	GEN
1993	State Shared Taxes (1900-2201)*	0	37,082,280	(37,082,280)	GEN
1994	State Exempt Cmptr Aid (1900-2202)*	0	2,547,369	(2,547,369)	GEN
1996	Cnty Sales Tax Revenue (1900-2903)*	0	65,921,500	(65,921,500)	GEN
1997	Power Plant Revenue (1900-4904)*	0	356,880	(356,880)	GEN
1998	Surplus from Prior Year (1900-4970)*	0	4,664,280	(4,664,280)	GEN
1999	Other Misc Revenue (1900-4999)*	0	78,000	(78,000)	GEN
	Total County-Wide Non-Departmental Revenues	\$ 0	\$ 131,461,786	\$ (131,461,786)	

* This org unit was previously 1900-1201. All history and data detail has been moved to org 1991.

ADOPTED 2007 BUDGET**DEPT:** PROPERTY TAXES**UNIT NO.** 1991***FUND:** General - 0001**Summary of 2007 Tax Levy**

Dept. No.	Department Description	2007 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<u>County-Wide Non-Departmentals</u>					
1913	Civil Air Patrol	\$ 9,500	\$ 0	\$ 9,500	GEN
1921	Human Resources & Payroll System	1,662,145	0	1,662,145	GEN
1923	MCAMLIS	1,051,000	1,051,000	0	GEN
1930	Internal Service Abatement	(30,129,429)	(30,129,429)	0	GEN
1939	Retirement Sick Allowance Payment	0	0	0	GEN
1945	Appropriation for Contingencies	3,110,427	0	3,110,427	GEN
1950	Employee Fringe Benefits	3,693,278	7,911,590	(4,218,312)	GEN
1961	Litigation Reserve	200,000	0	200,000	GEN
1972	Wages Supplemental Account	0	0	0	GEN
1985	Capital/Depreciation Contra	(7,127,742)	2,276,703	(9,404,445)	GEN
1987	Debt Issue Expense (1900-8026)*	11,500	0	11,500	GEN
1989	Investment Advisory Svcs (1900-6025)*	245,000	0	245,000	GEN
	Total County-Wide Non-Departmentals	\$ (27,274,321)	\$ (18,890,136)	\$ (8,384,185)	
<u>Courts and Judiciary</u>					
2000	Combined Court Related Services	\$ 42,712,833	\$ 12,482,289	\$ 30,230,544	GEN
2430	Department of Child Support	20,876,609	20,976,607	(99,998)	GEN
	Total Courts and Judiciary	\$ 63,589,442	\$ 33,458,896	\$ 30,130,546	
<u>General Government</u>					
3010	Election Commision	\$ 591,652	\$ 28,010	\$ 563,642	GEN
3090	County Treasurer	1,336,086	1,407,000	(70,914)	GEN
3270	County Clerk	717,535	482,400	235,135	GEN
3400	Register of Deeds	3,942,455	6,628,000	(2,685,545)	GEN
	Total General Government	\$ 6,587,728	\$ 8,545,410	\$ (1,957,682)	
<u>Public Safety</u>					
4000	Sheriff	\$ 77,810,009	\$ 12,808,896	\$ 65,001,113	GEN
4300	House of Correction	49,801,812	4,642,994	45,158,818	GEN
4500	District Attorney	17,795,713	8,108,177	9,687,536	GEN
4900	Medical Examiner	3,449,511	800,476	2,649,035	GEN
	Total Public Safety	\$ 148,857,045	\$ 26,360,543	\$ 122,496,502	

* This org unit was previously 1900-1201. All history and data detail has been moved to org 1991.

ADOPTED 2007 BUDGET**DEPT:** PROPERTY TAXES**UNIT NO.** 1991***FUND:** General - 0001**Summary of 2007 Tax Levy**

		2007 Budget			Type Fund**
Dept. No.	Department Description	Expenditures	Revenues	Tax Levy	
<u>Public Works</u>					
5040	DPW-Airport	\$ 64,262,104	\$ 67,058,296	\$ (2,796,192)	ENTER
5070	DPW-Transportation Services	2,598,259	2,606,454	(8,195)	INTER
5080	DPW-Architect, Engineer & Environ	6,054,404	5,972,028	82,376	INTER
5100	DPW-Highway Maintenance	16,500,032	15,727,715	772,317	GEN
5300	DPW-Fleet Maintenance	10,294,261	10,362,505	(68,244)	INTER
5600	Transit/Paratransit	157,230,674	136,071,110	21,159,564	ENTER
5700	DPW-Facilities Management	28,182,991	10,784,287	17,398,704	INTER
5800	DPW-Director's Office	206,304	187,920	18,384	GEN
	Total Public Works	\$ 285,329,029	\$ 248,770,315	\$ 36,558,714	
<u>Health and Human Services</u>					
6300	DHHS-Behavioral Health Division	\$ 170,063,062	\$ 131,292,813	\$ 38,770,249	ENTER
7200	DHHS-County Health Programs	62,361,053	43,342,952	19,018,101	GEN
7900	Department on Aging	180,846,872	179,743,198	1,103,674	GEN
8000	Dept of Health & Human Services	191,163,370	172,077,598	19,085,772	GEN
	Total Health and Human Services	\$ 604,434,357	\$ 526,456,561	\$ 77,977,796	
<u>Parks, Recreation and Culture</u>					
1908	Milwaukee County Historical Society	\$ 242,550	\$ 0	\$ 242,550	GEN
1912	VISIT Milwaukee	25,000	0	25,000	GEN
1914	War Memorial	1,504,594	0	1,504,594	GEN
1915	Villa Terrace/Charles Allis	243,656	0	243,656	GEN
1916	Marcus Center for the Performing Arts	1,280,000	0	1,280,000	GEN
1966	Federated Library	66,650	0	66,650	GEN
1974	Milwaukee County Fund for the Arts	377,688	0	377,688	GEN
9000	Parks, Recreation and Culture	40,143,659	18,129,501	22,014,158	GEN
9500	Zoological Department	21,407,340	15,774,223	5,633,117	GEN
9700	Museum	3,327,257	0	3,327,257	GEN
9910	University Extension	332,473	122,433	210,040	GEN
	Total Parks, Recreation and Culture	\$ 68,950,867	\$ 34,026,157	\$ 34,924,710	
<u>Debt Service</u>					
9960	General County Debt Service	\$ 54,286,355	\$ 9,926,115	\$ 44,360,240	DEBT
	Total Debt Service	\$ 54,286,355	\$ 9,926,115	\$ 44,360,240	
<u>Capital Projects</u>					
1200- 1876	Capital Improvements*	\$ 63,544,728	\$ 63,544,728	\$ 0	CAP
	Total Capital Projects	\$ 63,544,728	\$ 63,544,728	\$ 0	

* This org unit was previously 1900-1201. All history and data detail has been moved to org 1991.

ADOPTED 2007 BUDGET**DEPT:** PROPERTY TAXES**UNIT NO.** 1991***FUND:** General - 0001**Summary of 2007 Tax Levy**

Dept. No.	Department Description	2007 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<u>Expendable Trust Funds</u>					
0601	Office for Disabilities Trust Fund	\$ 12,000	\$ 12,000	\$ 0	TF
0701-0702	BHD Trust Funds	35,100	35,100	0	TF
0319-0329	Zoo Trust Funds	1,002,151	1,002,151	0	TF
	Total Expendable Trust Funds	\$ 1,049,251	\$ 1,049,251	\$ 0	
	Total County	\$ 1,332,096,998	\$ 1,091,049,153	\$ 241,047,845	

* Revenues include \$33,228,014 in general obligation bonding, \$9,739,125 in reimbursement revenue, \$1,057,400 in construction fund investment earnings, \$632,039 in sales tax revenues, \$4,820,250 in Passenger Facility Charge cash financing, \$13,577,900 in Airport revenue bonds and \$490,000 in miscellaneous revenue.

** Type of fund, according to generally accepted accounting principles (GAAP), includes the following:

<u>Designation</u>	<u>Type of Fund</u>
GEN	General Fund
INTER	Internal Service Fund
ENTER	Enterprise Fund
DEBT	Debt Service Fund
CAP	Capital Projects Fund
TF	Trust Fund

* This org unit was previously 1900-1201. All history and data detail has been moved to org 1991.

ADOPTED 2007 BUDGET

DEPT: EARNINGS ON INVESTMENTS

UNIT NO. 1992*
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Sections 66.0603(2) and 219.05 of the Wisconsin Statutes, a county has the authority to invest any of its funds not immediately needed in time deposits of a bank, credit union, trust company

or savings and loan association, or in bonds or securities issued or guaranteed as to principal and interest of the U.S. Government, Federal agency and instrumentality securities, highly rated corporate securities or repurchase agreements.

BUDGET SUMMARY			
	2005 Actual	2006 Budget	2007 Budget
Earnings on Investment	\$ 3,161,478	\$ 4,420,000	\$ 6,400,000

Statistical Reporting Data

	2005 Actual	2006 Budget	2007 Budget
Earnings on all Funds (net of Mark-to-Market)	\$5,447,110	\$6,090,000	\$9,561,600
Earnings on Trust Fund Reserves and other Deferred Interest Liabilities	(\$1,801,232)	(\$1,520,000)	(\$1,000,000)
Earnings on Bonds Allocated to Capital Fund and Debt Service Fund	(\$484,400)	(\$150,000)	(\$2,161,600)
General Fund Earnings	\$3,161,478	\$4,420,000	\$6,400,000

Based on projected earnings, the average daily investment balance for 2007 totals \$267 million. Therefore, the average balance projected for investments is adjusted up from \$202 million to \$267 million. The interest rate for the 2007 Budget is projected at 4.2 percent, 1.2 percent higher than the 3% rate budgeted for 2006. A 4.2% rate of return will result in \$6,400,000 of net investment earnings available to the General Fund.

Mark-to-Market

The General Accounting Standards Board in Statement 31 (GASB 31) requires governmental entities to report investments that have maturities greater than one year at fair market value. Therefore, the County will report a loss when the book value is greater than the fair market value. This amount is recorded in the investment earnings budget. When the book value is less than the fair market value, the County books the gain to a reserve to offset future losses. The County has experienced losses that have exhausted the reserve and resulted in the recording of losses in the investment earnings budget. The losses have been captured in the Earnings on all Funds (net of Mark-to-Market) line in the table above.

Earnings on Trust Funds, Reserves and Other Deferred Interest Liabilities

Budgeted restricted earnings total \$1,000,000 for 2007. The budgeted amount includes earnings on the following funds: Airport (non-bonds), Zoo, Office for Persons with Disabilities, Federated Library System, Art Museum, Charles Allis Art Museum, Friends of Boerner, Law Enforcement Block Grant, Wolcott Memorial, HUD-Rent Assistance and Milwaukee County Historical Society. Previous amounts included bond proceeds for Airport Revenue Bonds. The earnings for the Airport Revenue Bonds have been included in the amount for the Earnings on Bonds Allocated to Capital Fund and Debt Service Fund.

Earnings on Bonds Allocated to Capital Fund and Debt Service Fund

The 2007 budget includes \$2,161,600 in earnings on unspent bond proceeds for all departments. The earnings are recorded in the capital projects fund. In the past only construction fund earnings on unspent bond proceeds for proprietary fund departments were recorded directly in the capital projects fund. These investment earnings are used to offset capitalized interest expense for projects that are under construction. Investment earnings on bonds that have lapsed to the sinking fund are recorded in the debt service fund.

*This org unit was previously 1900-1850. All history and data detail has been moved to org. unit 1992.

ADOPTED 2007 BUDGET

DEPT: EARNINGS ON INVESTMENTS

UNIT NO. 1992*
FUND: General - 0001

Earnings on trust funds, reserves and other deferred interest liabilities were estimated at 10.5% of the portfolio. This percentage is lower for 2007 due to the removal of the Airport Revenue Bond earnings from the Earnings in Trust Funds Reserves and Other Deferred Interest Liabilities to earnings on Bonds Allocated to Capital Fund and Debt Service Fund.

Investment Advisory Services

In 2006, the Treasurer's Office entered into a service contract with Dana Investment Advisors, Inc., Marshall & Ilsley Trust Company, and JP Morgan Chase. In prior years, a budget line was included in the Earnings on Investment Budget to decrease investment earnings for the cost of the contract. To be consistent with accounting rules, for 2007, an expense line for \$245,000 is included in the non-departmental account 1989 for Investment Advisory Services.

*This org unit was previously 1900-1850. All history and data detail has been moved to org. unit 1992.

ADOPTED 2007 BUDGET

DEPT: STATE SHARED TAXES

UNIT NO. 1993*
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Chapter 79 of the Wisconsin Statutes, the State apportions Shared Revenues to counties on the basis of population, equalized property values, the relative ranking of local purpose

revenues, and the value of utility property (at 3 mills times the equalized value for incorporated areas within the county).

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
State Shared Taxes	\$ 37,119,068	\$ 37,098,572	\$ 37,082,280

STATISTICAL SUPPORTING DATA

	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Base Payment	\$ 56,341,506	\$ 56,341,505	\$ 56,341,505
Prior Year Adjusting Entry	0	0	0
Utility Payment	878,862	858,367	842,075
County Mandate Relief	0	0	0
Subtotal State Shared Taxes	\$ 57,220,368	\$ 57,199,872	\$ 57,183,580
State Child Welfare Reallocation	(20,101,300)	(20,101,300)	(20,101,300)
Emergency Medical Services	(12,459,700)	(1,334,707)	(768,600)
Emergency Medical Services	12,459,700	1,334,707	768,600
Total State Shared Taxes	\$ 37,119,068	\$ 37,098,572	\$ 37,082,280

The State has modified the State Shared Revenue (State Shared Taxes) formula so that the previous year's base, plus the utility payment, determines the budgeted amount. The base amount is net of the per capita amount (explained later in this narrative). The budgeted amount for 2007 is \$37,082,280.

Utility Payment Component

The utility payment component compensates local governments for costs they incur in providing services to public utilities. These costs cannot be directly recouped through property taxation since utilities are exempt from local taxation and, instead, are taxed by the State.

Payments to cities and villages are computed at a rate of six mills (\$6 per \$1,000 of net book value), while payments to towns are computed at a rate of three mills. Payments to counties are computed at three mills if the property is located in a city or village or at six mills if the property is located in a town. The estimated utility payment component for 2007 is

\$842,075, which is a slight decrease from the 2006 Budget.

Per Capita Reduction

In addition to the modification to the formula, the State Budget Adjustment Bill, in compliance with 2001 Wisconsin Act 109 for the 2001-2002 State Biennial Budget, reduced State Shared Revenue by \$40 million on a per capita basis and allocated \$20 million each to municipalities and counties, which resulted in an estimated decrease of \$3,429,147 for Milwaukee County in 2005. The 2007 base revenue for State Shared Revenue remains at the 2006 level.

Supplemental Payment

It is anticipated that State Shared Revenue payments will be reduced by an amount equal to a new supplemental payment begun in November 2003 to governments that provide emergency transportation service. The State Department of Health and Family Services has been directed to try and capture additional Federal Medical Assistance

*This org. unit was previously 1900-2201. All history and data detail has been moved to org. unit 1993.

ADOPTED 2007 BUDGET

DEPT: STATE SHARED TAXES

UNIT NO. 1993*

FUND: General - 0001

funding based on actual claims submitted by service providers in the previous fiscal year. For 2007, Milwaukee County's State Shared Revenue payment to Emergency Medical Services will be \$768,600, which is the actual amount for 2005. This allocation will be offset by a supplemental payment for the same amount.

State Child Welfare Reallocation

In accordance with Wisconsin State Statute 48.561(3), the Wisconsin Department of Administration has reallocated \$20,101,300 in State Shared Revenue to the State's Child Welfare Program. These funds are for the purpose of defraying the State costs for program administration.

*This org. unit was previously 1900-2201. All history and data detail has been moved to org. unit 1993.

ADOPTED 2007 BUDGET

DEPT: STATE EXEMPT COMPUTER AID

UNIT NO. 1994*
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to 1997 Wisconsin Act 237 (The Act), business computers are exempt from being subject to property taxes, beginning with the 1999 property

tax levy collected in 2000. The Act also provided for a State aid payment to offset the loss of taxable property from the exemption.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
State Exempt Computer Aid	\$ 3,044,445	\$ 2,764,371	\$ 2,547,369

Based on the current formula provided by the Wisconsin Department of Revenue, Milwaukee County will receive \$2,547,369 revenue in 2007 to compensate for the exemption of business computers from the property tax rolls. The annual payment is based on the equalized value of the exempt computers, the Milwaukee County equalized

value (excluding tax incremental districts) and the property tax levy. Presented in the table below are the equalized values for tax-exempt computers and a comparison of budgeted and actual revenues, beginning with the first budget year of the program.

Budget <u>Year</u>	For Exempted <u>Computers</u>	<u>Budget</u>	<u>Actual</u>	Surplus/ <u>(Deficit)</u>
2000	\$ 647,748,000	\$ 3,558,715	\$ 3,558,715	\$ -
2001	707,457,900	3,902,952	3,916,789	13,837
2002	732,885,100	3,928,507	3,942,995	14,488
2003	657,056,200	3,329,435	3,342,175	12,740
2004	686,396,400	3,266,700	3,279,053	12,353
2005	667,717,700	3,033,203	3,044,445	11,242
2006	652,412,100	2,764,371	2,774,324	9,953

*This org. unit was previously 1900-2202. All history and data detail has been moved to org. unit 1994.

ADOPTED 2007 BUDGET

DEPT: COUNTY SALES TAX REVENUE

UNIT NO. 1996*
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 77.70 of the Wisconsin Statutes, counties may enact a 0.5 percent sale and use tax. The tax is typically imposed on the same goods and services as the

State's 5.0 percent sales tax. Section 22.04 of the Milwaukee County Ordinances addresses uses of sales tax revenue.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
County Sales Tax Collections	\$ 61,646,096	\$ 64,678,600	\$ 65,921,500

STATISTICAL SUPPORTING DATA	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Estimated County Sales Tax Collections, Excluding Retailer's Discount	\$ 63,784,391	\$ 66,594,000	\$ 67,739,100
State Administrative Fee	(1,116,225)	(1,165,400)	(1,185,500)
Milwaukee County Sales Tax Collections	\$ 62,668,166	\$ 65,428,600	\$ 66,553,600
County Sales Tax Allocated to Capital Improvements	(1,022,070)	(750,000)	(632,100)
County Sales Tax Collections	\$ 61,646,096	\$ 64,678,600	\$ 65,921,500
Contribution to General Fund	\$ (23,349,566)	\$ (17,922,529)	\$ (21,561,260)
Net County Sales Tax Revenue Available for Debt Service Expenses	\$ 38,296,530	\$ 46,756,071	\$ 44,360,240

On April 1, 1991, Milwaukee County retailers began collecting a 0.5 percent county sales and use tax. Generally, items, which are currently subject to the State's 5.0 percent sales tax, are subject to the county sales and use tax in counties that have enacted the tax. Milwaukee County is currently one of 58 counties in the State of Wisconsin that relies on the sales tax to fund services formerly financed by local property taxes. The county sales and use tax is administered and collected by the Wisconsin Department of Revenue. The 2007 budget reflects the 1.75 percent state administrative fee.

Section 22.04, Milwaukee County Ordinances, previously required that sales tax revenue be used to pay tax-supported debt service costs. Surplus revenues not needed for debt service payments were required to be used to directly finance capital improvements.

On June 18, 2003, the County Board of Supervisors approved Resolution File No. 03-263(a)(a), which modified Section 22.04 of the General Ordinances so that surplus sales and use tax revenues can be

used to pre-fund employee benefit costs or fund anticipated or extraordinary annual increases in such costs or supplement the Appropriation for Contingencies. The 2003 resolution permitted sales tax revenues to be used for the above general fund purposes through calendar year 2007.

The 2007 County Sales Tax increased \$1,242,900 or 1.9% from the prior year. The gross budgeted amount for 2007 is \$66,553,600, which is \$1,125,000 over the 2006 budget. The net budget amount for 2007, which excludes the \$632,100 allocation in the Capital Improvement Program, is \$65,921,500.

For the 2007 budget, projected sales tax collections exceed debt service costs by \$21,561,260. Therefore, \$44,360,240 in net sales tax revenues is earmarked for debt service costs and \$632,100 is dedicated to direct financing of 2007 capital improvements.

*This org. unit was previously 1900-2903. All history and data detail has been moved to org. unit 1996.

ADOPTED 2007 BUDGET

DEPT: COUNTY SALES TAX REVENUE

UNIT NO. 1996*
FUND: General - 0001

Based on the assumptions above, there would be an estimated uncommitted balance of \$21,361,260 budgeted for general county purposes.

Pursuant to Resolution File No. 03-263(a)(a), which modified County Ordinances so that surplus sales

and use tax revenues can be used to pre-fund employee benefit costs or fund anticipated or extraordinary annual increases in such costs, these excess sales tax revenues are available to partially offset the following increased employee benefit costs:

	<u>2006</u> <u>Budget</u>	<u>2007</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
Pension Contribution	\$ 27,400,000	\$ 52,765,000	\$ 25,365,000
Employee/Retirement Medical Costs	\$ 125,166,827	\$ 135,110,570	\$ 9,943,743

Increased sales tax revenues have not been directly allocated within the above budgets but are presented here to show conformance with the sales tax ordinance change.

*This org. unit was previously 1900-2903. All history and data detail has been moved to org. unit 1996.

ADOPTED 2007 BUDGET

DEPT: POWER PLANT REVENUE

UNIT NO. 1997*
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have the management of

the business and concerns of the County in all cases where no other provision is made.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Power Plant Revenue	\$ 2,701,324	\$ 2,656,880	\$ 356,880

In 1995, the County negotiated the sale of its co-generation power plant, located at the Milwaukee Regional Medical Center, to the Wisconsin Electric Power Company. Phase I of the sale related to power plant electrical generation and distribution and was finalized on December 29, 1995. Phase II of the sale, related to all remaining portions of the power plant, including steam and chilled water generation, occurred on December 2, 1996. Sales revenues totaling \$58 million will be realized over several years. Phase I sale revenues totaled \$7 million. Phase II revenues include \$20 million at closing plus an added \$31 million over 16 years. Revenue anticipated for 2007 totals \$356,880.

In accordance with the conditions of the sale of the power plant, the County will receive proceeds until 2011. The table below lists the annual payments.

<u>Year</u>	<u>Amount</u>
2006	\$2,656,880
2007	\$356,880
2008	\$356,880
2009	\$356,880
2010	\$356,880
2011	\$356,880

*This org. unit was previously 1900-4904. All history and data detail has been moved to org. unit 1997.

ADOPTED 2007 BUDGET**DEPT:** SURPLUS (OR DEFICIT) FROM PRIOR YEAR**UNIT NO.** 1998**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Section 59.60(3m) of the Wisconsin Statutes, every accounting and budgeting procedure applied under this section shall comply with

generally accepted accounting principles for government, as promulgated by the Governmental Accounting Standards Board.

BUDGET SUMMARY			
	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
Surplus (Deficit) from Two Years Prior to Year Budgeted	\$ (3,556,990)	\$ (1,573,366)	\$ 4,664,280

SURPLUS CALCULATION2005 Expenditures and Encumbrances

Expenditure Appropriation	\$ 1,369,682,814
Less: Actual Expenditures and Encumbrances	(1,288,409,943)
Appropriation Carryover to 2005	(41,035,528)
Available Appropriation, December 31, 2005	\$ 40,237,343

2005 Revenues

Revenue Appropriation	\$ (1,342,247,298)
Less: Actual Revenues	1,260,976,175
Appropriation Carryover to 2005	65,934,496
Appropriation Shortfall, December 31, 2004	\$ (15,336,627)

Adjustments to Surplus

Eliminate Expendable Trusts	\$ (11,726,098)
Transfer to Debt Service Reserve	(5,231,423)
Other Reserve Adjustments	(3,278,915)
NET ADJUSTMENTS	\$ (20,236,436)

<u>2005 SURPLUS FOR 2007 BUDGET</u>	\$ 4,664,280
-------------------------------------	--------------

* This org unit was previously 1900-4970. All history and data detail has been moved to org. unit 1998.

ADOPTED 2007 BUDGET

DEPT: OTHER MISCELLANEOUS REVENUE

UNIT NO. 1999*
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Section 59.60 of the Wisconsin Statutes regarding submission of annual budget estimates,

an estimate of revenue from all other sources is included in the budget.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Other Miscellaneous Revenue	\$ 29,508	\$ 740,000	\$ 78,000

Miscellaneous revenue for the last five years is summarized in the following table.

<u>Year</u>	<u>Revenue</u>
2001	1,753,959
2002	1,012,098
2003	957,278
2004	138,074
2005	29,508

The Miscellaneous Revenue account is used to record extraordinary County revenues, which are not

attributable to County departmental operations or major non-departmental revenue accounts.

BUDGET HIGHLIGHTS

- The 2007 Budget amount consists of \$40,000 from the cancellation of non-cashed County Checks and \$38,000 from the closing of a City of Milwaukee Tax Incremental Financing District.

* This org unit was previously 1900-4999. All history and data detail has been moved to org. unit 1999.

ADOPTED 2007 BUDGET

DEPT: ETHICS BOARD

UNIT NO. 1905
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

On February 11, 1975, the County Board of Supervisors created Chapter 9 of the Milwaukee County Ordinances. This chapter establishes a Code of Ethics (Section 9.05) and an Ethics Board (Section 9.07) which shall adopt guidelines and procedures necessary to carry out the provisions of the ordinance. The Board consists of six residents of Milwaukee County appointed by the County

Executive and confirmed by the County Board. The County Executive appoints, subject to confirmation by the County Board, an Executive Director who shall perform such duties as the Board assigns to him/her. The County Board shall provide such additional personnel as may be required in the administration of this chapter.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Ethics Board	\$ 44,018	\$ 59,412	\$ 59,412

MISSION

The Milwaukee County Ethics Board assures compliance with the requirements of the Ethics Code pursuant to Chapter 9, Milwaukee County Ordinances, and reviews, investigates and hears, as needed, all verbal and written complaints of ethics code violations.

BUDGET HIGHLIGHTS

- Personal Services expenditures increase by \$5,037 mainly due to a fringe benefits increase of \$4,591. Funded positions remain at the same level and consist of 25% of the salary, social security and fringe benefit costs of the Executive Secretary of the Personnel Review Board, who also functions as Executive Director of the Ethics Board, and an Administrative Assistant.
- Services expenditures decrease \$6,285, from \$15,630 to \$9,345 primarily due to a decrease in postage of \$5,436.

- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ADOPTED 2007 BUDGET

DEPT: MILWAUKEE COUNTY HISTORICAL SOCIETY

UNIT NO. 1908
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Section 59.56(5) of the Wisconsin Statutes, the County Board may appropriate money to any historical society located in the County and incorporated under Section 44.03 for the purpose of collecting and preserving the records and salient historical features of the County. This unit maintains the historical exhibits of the Milwaukee County Historical Society and assists with other phases of the program. Funds provided to subsidize the

operation of the Society are used to employ a director and associate staff. The Society acts as custodian for non-current County records. The County appropriates funds for use by the Society pursuant to an agreement approved by the County Board of Supervisors on December 14, 1965 and renewed on May 16, 1988.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Property Tax Levy Contribution to Milwaukee County Historical Society	\$ 242,550	\$ 242,550	\$ 242,550

MISSION

The Milwaukee County Historical Society was founded in 1935 to collect, preserve and make available materials relating to the history of Milwaukee County. Through a broad program, the Society seeks to promote a greater appreciation of the community's rich heritage and a better understanding of present-day challenges and advantages. The Society's library and museum collections, exhibitions and activities serve a variety of constituencies including scholars, students, genealogists, local businesses and organizations and Milwaukee County residents and visitors.

BUDGET HIGHLIGHTS

- The 2007 Milwaukee County contribution to the Historical Society remains at the 2006 level of \$242,550.
- In order to remain at the current level of County support, the Historical Society has partially offset increases in personnel costs with decreases in building operation expenses. The remaining increased costs have been transferred to the General Fund (Private) Budget to maintain a constant level of service.
- The Department of Administrative Services will continue its initiative to facilitate collaboration between the Historical Society and other County cultural entities. In 2005, efficiencies were realized with some organizations negotiating shared professional service contracts and others offering joint programs and cross-promotion.

ADOPTED 2007 BUDGET**DEPT:** MILWAUKEE COUNTY HISTORICAL SOCIETY**UNIT NO.** 1908**FUND:** General - 0001

The County Historical Society spends the County's contribution as follows:

	2005 Actual	2006 Budget	2007 Budget
<u>Expenditures</u>			
Personal Services	\$ 183,250	\$ 183,250	\$ 183,250
Space and Utilities	56,765	56,765	56,765
Office and Administrative Supplies	2,535	2,535	2,535
Total Expenditures	\$ 242,550	\$ 242,550	\$ 242,550

ACTIVITY AND STATISTICAL SUMMARY				
	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Meetings/Public Programs	15	7	10	12
Organizational Members	1,425	1,421	1,500	1,600
Research Requests:	4,608	3,631	4,250	4,500
Library - In Person	1,434	1,053	1,250	1,500
Telephone	1,747	1,444	1,600	1,750
Mail/E-mail	1,427	1,134	1,500	1,750
Public Attendance	36,115	33,783	37,500	20,000
Guided Tours:				
Historical Center	99	51	75	100
Period Homes	72	88	90	100
Accessions:				
Library	114	98	120	130
Museum	34	39	50	60
Pages of Publication	181	131	150	150
Staff Program Presentations	42	30	40	45
Slide Shows/Media Appearances	20	8	12	15
Website Visits	83,438	101,991	125,000	135,000

ADOPTED 2007 BUDGET

DEPT: VISIT MILWAUKEE

UNIT NO. 1912
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.56(10) of the Wisconsin Statutes, the County Board may appropriate funds to advertise the advantages, attractions and resources of the County and to

conserve, develop and improve the same. Any county may cooperate with any private agency or group in this work.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Property Tax Levy Contribution to VISIT Milwaukee	\$ 25,000	\$ 25,000	\$ 25,000

This appropriation represents Milwaukee County's share of support of VISIT Milwaukee. A major function of the organization is the promotion of the County as a major tourist and convention destination.

VISIT Milwaukee assists the County in marketing its facilities and attractions. All County tourism-related institutions are represented by VISIT Milwaukee. Individual fees customarily charged to similar institutions are waived by the County's umbrella investment in VISIT Milwaukee.

VISIT Milwaukee is a non-profit, 501(c)6 equal opportunity organization. It is governed by a 40-member board of directors on which Milwaukee County maintains two seats plus one on the Executive Committee.

VISIT Milwaukee services include:

- All County facilities and attractions receive full VISIT Milwaukee membership and benefits.
- A listing of all County facilities and attractions in 350,000 Official Visitor Guides, 10,000 Destination Guides, 25,000 Multicultural Visitor Guides and Milwaukee Gay & Lesbian Travel Guides.
- A listing of all County sponsored events in the bi-monthly Calendar of Events - 420,000 produced and distributed annually.
- Participation in all VISIT Milwaukee sponsored events, i.e., membership exchanges, education seminars, National Tourism Week events and the new Visitor Services Award Program.

- Travel writer support and sponsored programs.
- Two full-time representatives in Washington, D.C. actively selling Milwaukee County to association executives and one representative developing and selling the multicultural market.
- The development of targeted direct mail programs to reach and sell markets on Milwaukee County.
- Production and placement of press releases, feature articles and stories in local, regional and national media to increase exposure of, and interest in, Milwaukee County.
- Operation of a Visitor Information Center and a Call Center providing the traveling public with information on Milwaukee County.
- A web site listing general community information as well as membership information, including County history and Milwaukee County facts and attractions.

MISSION

VISIT Milwaukee is the organization that provides the leadership and visionary role to market Milwaukee as a premier destination for conventions, trade shows, and leisure travel through the development of internal organizational excellence and external strategic partners.

BUDGET HIGHLIGHTS

- The 2007 contribution to VISIT Milwaukee remains at the 2006 level of \$25,000.

ADOPTED 2007 BUDGET

DEPT: VISIT MILWAUKEE

UNIT NO. 1912

FUND: General - 0001

- The Milwaukee County Department of Administrative Services-Fiscal Affairs will continue to work with VISIT Milwaukee to ensure

the County funding will directly assist in marketing Milwaukee County facilities.

ADOPTED 2007 BUDGET

DEPT: WAR MEMORIAL CENTER

UNIT NO. 1914
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Section 45.058 of the Wisconsin Statutes and in accordance with agreements between Milwaukee County War Memorial, Inc. and the County of Milwaukee, Milwaukee County War Memorial, Inc. presently operates the War Memorial Center. The Center is situated at the south end of Lincoln Memorial Drive overlooking Lake Michigan and is directly adjacent to County parkland.

The Center stands as a beautiful memorial to those who have given their lives for our collective freedom. "To Honor the Dead by Serving the Living" is the motto of the Center.

The facility is home to the Milwaukee Art Museum, which boasts major cultural exhibits, including the Peg Bradley Collection. Through tax levy dollars provided by the County, the Center supports the Art Museum by providing building services for the space

the Museum occupies in the Saarinen Building and Kahler Addition as well as direct funding.

The Center provides office space to major service groups and veterans' organizations such as the Rotary Club of Milwaukee, Kiwanis Club of Milwaukee, USO of Wisconsin, AMVETS State headquarters, Thurgood Marshall Scholarship Foundation Midwest Regional Office, Chipstone Foundation, International Association for Orthodontics, Creative Sharp Presentation, America's Freedom Center Foundation and the War Memorial Center itself.

To maximize utilization of the facility, the Center is available for general use by the public, use by veterans' groups, art groups and civic groups.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Property Tax Levy Contribution to War Memorial Center	\$ 1,331,636	\$ 1,433,462	\$ 1,504,594

MISSION

To serve as a memorial to the veterans of our armed services, their families, and the community, provide to all people of the community a state of the art facility with attractive meeting space and to recognize and educate, especially the young, of the sacrifice and service made by the veterans of our armed services.

BUDGET HIGHLIGHTS

- The 2007 County contribution to the War Memorial Center is \$1,504,594, which is a 5% increase from the 2006 level.
- The increased contribution is to be used as seed money for additional fund raising to plan for enclosing Fitch Plaza for year round use, among other projects.
- The War Memorial Center will contribute \$250,000 as a direct subsidy to the Milwaukee Art Museum.
- The War Memorial Center will continue to provide quarterly reports of financial status and projections through the fiscal year in accordance with past practice.
- The Department of Administrative Services will continue its initiative to facilitate collaboration between the War Memorial Center and other County cultural entities in service provision and programming. In 2005, efficiencies were realized with some organizations negotiating shared professional service contracts and others offering joint programs and cross-promotion.

ADOPTED 2007 BUDGET**DEPT:** WAR MEMORIAL CENTER**UNIT NO.** 1914**FUND:** General - 0001

ACTIVITY AND STATISTICAL SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
<u>Attendance</u>			
Memorial Hall	26,815	25,000	25,000
Fitch Plaza	5,278	7,000	7,000
Veterans Memorial Gallery	1,925	300	300
Meeting Rooms	22,645	5,000	5,000
Special Events- WMC Grounds/Lakefront	1,001,350	450,000	450,000
Milwaukee Art Museum	368,678	319,000	319,000
TOTAL	1,426,691	806,300	806,300
<u>Number of Events</u>			
Memorial Hall	213	185	185
Fitch Plaza	57	20	20
Veterans Memorial Gallery	14	5	5
Meeting Rooms	1,345	400	400
Special Events	7	1	1
TOTAL	1,636	611	611

The War Memorial Center budget consists of the following:

WAR MEMORIAL CENTER BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
<u>Expenditures</u>			
Personal Services	\$ 638,028	\$ 741,928	\$ 786,488
Professional Fees	125,008	114,800	119,800
Advertising and Promotion	31,193	32,000	32,000
Meetings, Travel and Auto Allowance	4,612	5,400	5,400
Space	430,619	335,000	294,000
Utilities	450,237	463,100	478,837
Office and Administrative Supplies	22,123	22,500	22,940
Master Plan	39,136	0	101,129
Milwaukee Art Museum Direct Funding	294,734	294,734	250,000
Total War Memorial Center Expenditures	\$ 2,035,690	\$ 2,009,462	\$ 2,090,594
<u>Revenues</u>			
Parking	\$ 288,954	\$ 235,000	\$ 240,000
Miscellaneous	50,340	40,000	45,000
Catering Commission	32,741	25,000	20,000
Office Rental	130,237	140,000	155,000
Hall and Plaza Rental	142,493	120,000	110,000
Meeting Room Rental	39,174	1,000	4,000
Liquor Commission	20,115	15,000	12,000
Milwaukee County Contribution	1,331,636	1,433,462	1,504,594
Total War Memorial Center Revenues	\$ 2,035,690	\$ 2,009,462	\$ 2,090,594

ADOPTED 2007 BUDGET**DEPT:** CIVIL AIR PATROL**UNIT NO.** 1913**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to the provisions of Section 59.54(18) of the Wisconsin Statutes, the County Board may appropriate funds or donate property and equipment to Civil Air Patrol units in the County for the purpose

of enabling such Civil Air Patrol units to perform their assigned missions and duties as prescribed by U.S. Air Force regulations.

BUDGET SUMMARY			
	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
Civil Air Patrol	\$ 9,222	\$ 9,500	\$ 9,500

DEPARTMENT DESCRIPTION

The Civil Air Patrol utilizes a County owned hangar on lease to Youth & Aviation, Inc., at 9393 West Appleton Avenue, Timmerman Field and the second floor of the Tower Building at Timmerman Field. The County provides appropriations for the utility costs (heat, light, insurance and telephone) of these facilities. The County continues to provide office and hangar space at Timmerman Field.

BUDGET HIGHLIGHTS

- The 2007 County contribution to the Civil Air Patrol remains at the 2006 level of \$9,500.

ACTIVITY AND STATISTICAL SUMMARY				
	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
Number of Meetings	340	340	350	350
Number of Organization Members	675	675	770	770

Civil Air Patrol mission activities include:

1. A national program of aerospace education for adults and youths.
2. Participation in disaster emergency services and Homeland Defense exercises, nationally and locally.
3. Cooperation with, and support of, Civil Defense and American Red Cross disaster and relief programs.
4. Participation in all search and rescue missions authorized by the U.S. Air Force and Coast Guard.
5. Flying shore patrol for the boating public as authorized by the U.S. Coast Guard.
6. Assisting the U.S. Customs Service and Drug Enforcement Administration by patrolling in aircraft to detect illegal drug activity and marijuana fields and reporting such activity to the U.S. Customs Service.

ADOPTED 2007 BUDGET

DEPT: VILLA TERRACE/CHARLES ALLIS ART MUSEUMS

UNIT NO. 1915
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Section 45.058 of the Wisconsin Statutes and in accordance with agreements between Milwaukee County War Memorial Center, Inc., and the County of Milwaukee, Villa Terrace Decorative Arts Museum, 2220 North Terrace Avenue and Charles Allis Art Museum, 1801 North Prospect Avenue function as a combined operation under the auspices of the Milwaukee County War Memorial Corporation. The museum partnership "Honors the War Dead by Serving the Living" through community cultural enrichment. Public programming includes monthly changing art exhibits, regularly scheduled concerts, films, workshops, an annual youth concert series and special events. The facilities are available for rent by civic, cultural, veteran, educational, business and private groups. Both museums are on the National Registry of Historic Places.

The Villa Terrace Art Museum is an Italian Renaissance-style home richly decorated with

antiques and retains almost all of its original fixtures dating back to the 1920s. The permanent collection features Asian, European and American decorative arts, including wrought-iron artistry. The rear terrace area, which overlooks Lake Michigan, extends down a bank to the Renaissance Garden fronting on Lincoln Memorial Drive.

The Charles Allis Art Museum was the home of a Milwaukee industrialist who collected a vast quantity of fine art objects. The building and its contents were originally donated to the City of Milwaukee in 1946 and operated under the auspices of the Milwaukee Public Library System. In 1979, this priceless community asset was transferred to the War Memorial Corporation, again to be held in the public trust. Temporary exhibitions feature primarily Wisconsin art. In 1998, the Margaret Rahill Great Hall was completed.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Property Tax Levy Contribution to Villa Terrace/Charles Allis Art Museums	\$ 243,656	\$ 243,656	\$ 243,656

MISSION

The mission of the Villa Terrace Decorative Arts Museum and Charles Allis Art Museum of Milwaukee County is to fully utilize museums, gardens and their art collections for community education and cultural enrichment. As a part of the Milwaukee County War Memorial Corporation, the museums honor the war dead by serving as "living memorials."

BUDGET HIGHLIGHTS

- The 2007 County contribution to the Villa Terrace and Charles Allis Museums remains at the 2006 level of \$243,656.
- In January of 2006, the Museums initiated a new Membership program. This new source of revenue will enable the Villa Terrace/Charles Allis to better serve the residents of Milwaukee County.

ADOPTED 2007 BUDGET

DEPT: VILLA TERRACE/CHARLES ALLIS ART MUSEUMS

UNIT NO. 1915

FUND: General - 0001

MUSEUM BUDGET SUMMARY			
	2005 Actual	2006 Budget	2007 Budget
Expenditures			
Personal Services	\$ 316,994	\$ 286,500	\$ 311,200
Professional Fees CA	22,619	28,000	22,900
Professional Fees VT	46,405	36,500	46,900
Advertising and Promotion	44,787	65,000	55,000
Space and Utilities CA	47,435	49,100	61,388
Space and Utilities VT	66,460	54,625	84,108
Office and Administrative Supplies	29,411	10,750	44,000
Mileage Reimbursement	610	1,250	610
Major Maintenance CA	800	2,500	2,500
Major Maintenance VT	4,523	2,500	2,500
Unallocated Reduction	0	0	0
Total Expenditures	\$ 580,044	\$ 536,725	\$ 631,106
Revenues			
Charles Allis Friends Direct Support	\$ 12,323	\$ 20,000	\$ 0
Villa Friends Direct Support	16,868	30,000	8,207
Garden Support	16,711	17,000	17,600
Private Support CA & VT	48,704	27,569	50,609
Membership CA & VT	0	0	54,305
Admissions CA	8,109	15,000	8,500
Admissions VT	24,057	27,500	25,300
General Revenue CA	50,368	38,000	54,000
General Revenue VT	156,007	115,000	164,000
Interest Trust Account	3,241	3,000	4,929
Milwaukee County Tax Levy Contribution	243,656	243,656	243,656
Total Revenues	\$ 580,044	\$ 536,725	\$ 631,106

ACTIVITY AND STATISTICAL SUMMARY			
	2005 Actual	2006 Budget	2007 Budget
Attendance			
General Museum Attendance	6,341	35,000	8,000
Museum Program Attendance	10,886	2,000	13,000
Private Rentals	16,403	15,500	18,000
Volunteer Activity	1,128	1,500	1,500
Meetings/Appointments (estimated)	2,500	2,500	2,600
Total Attendance	37,258	56,500	43,100

ADOPTED 2007 BUDGET

DEPT: MARCUS CENTER FOR THE PERFORMING ARTS

UNIT NO. 1916

FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Section 45.058 of the Wisconsin Statutes and in accordance with agreements, the Milwaukee County War Memorial Center, Inc. operates the Milwaukee County Ben and Ceil Marcus Center for the Performing Arts (the Marcus Center). The Marcus Center was built with private money in 1969 and deeded to Milwaukee County as a public trust for the preservation and enrichment of the performing arts, including drama, music and dance. The facility is home to the Broadway Series, Milwaukee Symphony Orchestra, Milwaukee Ballet, Florentine Opera, Milwaukee Youth Symphony

Orchestra, First Stage Children's Theatre, City Ballet Theatre, Hansberry-Sands Theatre Company and other performing arts groups. The Marcus Center is located at 929 North Water Street. In addition to the Marcus Center providing a first class facility for the performing arts, the Center supports a number of free community events and activities year-round, including ethnic and cultural festivals such as Martin Luther King Day Celebration, Cantos de Las Americas, Get up and Dance!, and KidZ Days children's programming.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Property Tax Levy Contribution to Marcus Center for the Performing Arts	\$ 1,280,000	\$ 1,280,000	\$ 1,280,000

MISSION

To serve the community, the Marcus Center offers facilities and services of the highest quality, makes available a wide range of the performing arts, and acts as an energizing force for effective collaboration and advocacy in the arts community.

from tax levy, \$400,000 of debt forgiveness, and a \$100,000 major maintenance allocation.

BUDGET HIGHLIGHTS

- The 2007 contribution to the Marcus Center remains at the 2006 level of \$1,280,000.
- The Marcus Center will continue to provide quarterly reports of current financial status and projections through the fiscal year in accordance with past practice.
- The Department of Administrative Services will continue its initiative to facilitate collaboration between the Marcus Center and other County cultural entities. In 2005, efficiencies were realized with some organizations negotiating shared professional service contracts and others offering joint programs and cross-promotion.

OPERATING HISTORY

On May 20, 1993, the County Board of Supervisors adopted a resolution [File No. 93-283(a)(a)] that approved a memorandum of understanding between the County and the Marcus Center, which provided a fixed level of operating support of \$1.5 million for the years 1994 through 1998.

The memorandum of understanding was renewed in 1999 and provided an increase of \$100,000 for a total funding level of \$1,600,000 for the years 1999 through 2003.

In 2004, Milwaukee County's contribution was equivalent to \$1,380,000. This included \$880,000

ACTIVITY AND STATISTICAL SUMMARY						
	2005 Actual		2006 Budget		2007 Budget	
	<u>Events</u>	<u>Attend</u>	<u>Events</u>	<u>Attend</u>	<u>Events</u>	<u>Attend</u>
All Events Public & Private	2,208	605,593	3,000	750,000	3,000	750,000

ADOPTED 2007 BUDGET

DEPT: HUMAN RESOURCE AND PAYROLL SYSTEM

UNIT NO. 1921
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have management of the

business and concerns in all cases where no other provision is made.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Services	\$ 0	\$ 3,396,000	\$ 1,662,145	\$ (1,733,855)
Abatements	0	(539,400)	0	539,400
County Service Charges	0	200,000	0	(200,000)
Total Expenditures	0	3,056,600	1,662,145	(1,394,455)
Direct Tax Levy	\$ 0	\$ 3,056,600	\$ 1,662,145	\$ (1,394,455)

MISSION

This org. unit contains an appropriation for a fully hosted payroll, human resources and benefits management service. Authority for this contract was established in 2006 by the County Board and the County Executive (File No. 05-145 (a)(a)).

Under the new human resource and payroll system, Milwaukee County employees will use online self-service tools to report their time. Ceridian will manage the detail of position history, organizational hierarchy, payroll calculations, applicant recruitment, and distribution of deposit notices and related reports.

BUDGET HIGHLIGHTS

- Total expenditures are \$1,662,145 for annual operating costs. These include \$269,230 in Processing Fees, \$746,784 in monthly charges, \$29,235 for W2 processing and \$616,896 for Benefits Administration.
- In the 2006 Budget a crosscharge was implemented for the Human Resource and Payroll System costs to capture revenue from revenue-producing departments. The estimated revenue off-set is \$220,991, or 13.2% of total HRIS expenditures. These revenues are recognized within other County departments.

ADOPTED 2007 BUDGET**DEPT: MILWAUKEE COUNTY AUTOMATED LAND INFORMATION SYSTEM****UNIT NO. 1923**
FUND: General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Sections 15.105(16), 16.971, 20.505(4)(im) and 59.72 of the Wisconsin Statutes and Count Board Resolution File 90-707(a), approved on November 8, 1990 the Milwaukee County Automated Land Information System (MCAMLIS) may design, develop and implement a land information system integrating property and ownership records with U.S. Public Land Survey referenced parcel-identified boundary information: prepare boundary-referenced parcel property maps suitable for producing accurate land title or survey boundary line information; and prepare maps documented accuracy suitable for local planning.

Pursuant to Section 59.43, funding for a land information office, modernization of land records, State of Wisconsin Land Information Program and the MCAMLIS Board is collected via a \$7 surcharge. The fees are retained locally and specifically designated for expenditures associated with the creation, maintenance, and enhancement of the Milwaukee County Automated Land Information

System within guidelines established by the Wisconsin Land Information Board (WLIB). One dollar of the additional \$7 surcharge is also retained locally and specifically designated for expenditures associated with initiatives to develop and maintain a computerized indexing of the County's land information records relating to housing, including the housing element of the County's land use plan under Section 66.001(2)(b) (Smart Growth law) also within guidelines established by the WLB. (No portions of the \$4 and \$1 surcharges are available for general County purposes.) Two dollars of the additional \$7 surcharge are forwarded to the WLIB. The County continues to retain its \$4 share of the Recording Fee.

Previous Register of Deeds Recording Fees	\$ 4
Fee for MCAMLIS	4
Fee for Land Records Modernization Initiatives	1
Fee for State Land Information Board	<u>2</u>
	\$11

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 107,850	\$ 0	\$ 0	\$ 0
Services	1,947,052	640,206	710,000	69,794
Commodities	349	33,400	5,000	(28,400)
Capital Outlay	4,217	21,800	8,000	(13,800)
County Service Charges	320,590	408,594	328,000	(80,594)
Abatements	0	0	0	0
Total Expenditures	2,380,058	1,104,000	1,051,000	(53,000)
Encumbrances	\$ 483,863	\$ 0	\$ 0	\$ 0
Total Exp & Encumbrances	2,863,921	1,104,000	1,051,000	(53,000)
State Grants	\$ 78,289	\$ 0	\$ 0	\$ 0
Sewer District & Utility				
Contributions	2,025	0	0	0
Recording Fee Surcharge	1,207,528	1,104,000	1,051,000	(53,000)
Total Revenue	\$ 1,287,842	\$ 1,104,000	\$ 1,051,000	\$ (53,000)
Contribution to Reserve Account	\$ 0	\$ 0	\$ 0	\$ 0
Property Tax Levy	\$ 0	\$ 0	\$ 0	\$ 0

BUDGET HIGHLIGHTS

- This appropriation provides 2007 expenditure authority of \$1,051,000 for the Automated Land Information System. Revenue of \$840,000 is projected to be received from the \$4 surcharge

collected by the Register of Deeds (ROD) earmarked for land information modernization by Section 59.72(5) of the Wisconsin Statutes. Revenue of \$210,000 is projected to be

ADOPTED 2007 BUDGET

DEPT: MILWAUKEE COUNTY AUTOMATED LAND INFORMATION SYSTEM

UNIT NO. 1923
FUND: General - 0001

collected from the \$1 surcharge, which is also collected by the Register of Deeds. Milwaukee County is not required to provide tax levy dollars.

- Expenditure authority of \$1,051,000 is comprised of \$551,825 to continue the development and maintenance of the automated base map and parcel-based land information system as provided for in the plan approved by the County Board and to undertake selected plan development work; \$210,000 to develop and maintain a computerized indexing of the County's land information records related to housing in a manner consistent with the requirements of Section 66.1001(2)(6) Wisconsin Statutes; \$77,175 for surveying services provided by the Southeastern Wisconsin Regional Planning Commission (SEWRPC) in performance of its duties as the Milwaukee County Surveyor under the requirements of Section 59.635, Wisconsin Statutes; and \$6,000 for meeting and travel expenses; \$88,000 to replace/upgrade existing computer equipment, software maintenance and upgrades and data processing consulting services.

In 2005, the Architectural and Engineering (A&E) Division of the Department of Transportation and Public Works assumed the project management function for MCAMLIS from the Southeastern Wisconsin Regional Planning Commission (SEWRPC). A&E will receive \$214,000 in MCAMLIS funds for project management in 2007. These funds will provide for conceptual development of individual projects, development of project specifications, writing contracts, preparation of invoices to draw down funds as expended, payment of subcontractors, record keeping and general maintenance of MCAMLIS data holdings. This effort has merged the County internal GIS functions with MCAMLIS. In addition, ROD will receive \$89,000 for MCAMLIS data maintenance and the Department of Administration Services will receive 25,000 for fiscal oversight. The MCAMLIS project will be managed in accordance with Milwaukee County ordinances.

- In 2007, MCAMLIS contractual services also include agreements with the City of Milwaukee Department of Administration-Information and Technology Management Division (ITMD) and Milwaukee County Department of Administrative Services (DAS). The City of Milwaukee contract in the amount \$35,258 is to provide Cadastral and Street Address Database Management, and \$25,000 is allocated to procure Milwaukee County DAS for contract review and monitoring, financial management, and financial reporting.
- In December 2004, the MCAMLIS Steering Committee approved a total appropriation of \$3,252,710 in existing MCAMLIS funds for a digital topographic mapping replacement project. This project will provide new topographic mapping and digital orthophotography for the entire county. This appropriation is to be divided over four years, 2005 to 2008.
- MCAMLIS has authorized up to \$400,000 for the Register of Deeds to convert microfiche images for the seven-year period 1988-1994 (approximately 2.7 million images). An additional \$150,000 is being provided to the ROD for improvements to computerized systems providing bulk access to data, linking multiple databases and eliminating property record verification backlogs.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriation for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ADOPTED 2007 BUDGET**DEPT:** OFFSET TO INTERNAL SERVICE CHARGES**UNIT NO.** 1930**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to the provisions of Sections 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have the management of

the business and concerns of the County in all cases where no other provision is made.

BUDGET SUMMARY			
	2006 Budget	2007 Budget	2006/2007 Change
Expenditure			
Offset to Services Departments Charges	\$ (33,943,500)	\$ (30,129,429)	\$ 3,814,071
Revenues			
Offset to Service Departments Revenue	(33,943,500)	(30,129,429)	3,814,071
Property Tax Levy	0	0	0

The purpose of this non-departmental budget is to reduce total County expenditures and revenues by the amount of charges from internal service fund departments to other County departments. Without this adjustment, total County expenditures and

revenues would be overstated. Expenditure and revenue offsets of (\$30,129,429) reflect the charges from the following departments to other County departments:

BUDGET SUMMARY			
	2006 <u>Budget</u>	2007 <u>Budget</u>	2006/2007 <u>Change</u>
Department of Administrative Services (DAS) -			
DAS-Risk Management	\$ (6,286,083)	\$ (6,590,404)	\$ (304,321)
Department of Transportation and Public Works (DTPW) -			
Transportation Services	(2,424,544)	(2,274,934)	149,610
Architectural, Engineering & Environmental Services	(5,323,910)	(5,573,978)	(250,068)
Fleet Management	(11,633,570)	(10,296,505)	1,337,065
Facilities Management	(8,275,393)	(5,393,608)	2,881,785
Subtotal	\$ (33,943,500)	\$ (30,129,429)	\$ 3,814,071
Allowance for Undistributed Crosscharges	0	0	0
Total	\$ (33,943,500)	\$ (30,129,429)	\$ 3,814,071

ADOPTED 2007 BUDGET**DEPT:** CHARGES TO OTHER COUNTY ORGANIZATION UNITS**UNIT NO.** 1935**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have the management of

the business and concerns of the County in all cases where no other provision is made.

BUDGET SUMMARY			
	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
Charges to Other County Organization Units	\$ 0	\$ 0	\$ 0

This budget represents the offset to Central Service costs allocated to departments in order to show the full cost of operating a department. Beginning in 1997, the Central Service Allocation was not included as an expenditure in departments' operating budgets. The Central Service Allocation will continue to be developed by Central Accounting and sent to departments. Departments receiving grant revenues, indirect revenues (internal service fund departments) or outside (direct) revenues will include the Central Service Allocation amounts for purposes of obtaining reimbursement revenues.

The Central Service Allocation amounts for the 2007 budget are based upon the 2007 Cost Allocation Plan. The 2007 Plan uses 2005 actual costs as its base and includes a carryover provision for the difference between the 2005 Plan (which was based on 2004 actual costs) and 2005 actual costs. Reflecting the 2005 carryover in the 2007 budget increases charges to those departments that were undercharged in 2005 and reduces charges to those departments that were overcharged in 2005.

The Central Service Allocation for 2007 reflects the prorated cost for the following services:

Organizational Name	Org. Number	2006 Budget	2007 Budget	2006/2007 Change
Carryover		\$ (214,207)	\$ (910,094)	\$ (695,887)
County Treasurer	3090	826,695	763,036	(63,659)
County-Wide Audit		279,510	284,671	5,161
DAS-Accounting	1158	415,097	265,762	(149,335)
DAS-Accounts Payable	1159	814,824	836,842	22,018
DAS-Fiscal	1157	997,010	940,009	(57,001)
Personnel	1110/1120/1140/1135	3,578,080	3,644,459	66,379
DAS-Payroll	1187	349,556	367,767	18,211
DAS-Procurement	1152	730,453	673,547	(56,906)
Department of Audit	1001	1,937,335	2,017,145	79,810
Total		\$ 9,714,353	\$ 8,883,144	\$ (831,209)

ADOPTED 2007 BUDGET**DEPT:** CHARGES TO OTHER COUNTY ORGANIZATION UNITS**UNIT NO.** 1935**FUND:** General - 0001

ALLOCATION SUMMARY				
		2006	2007	2006/2007
		<u>Budget</u>	<u>Budget</u>	<u>Change</u>
1000	County Board	\$ 53,649	\$ 62,096	\$ 8,447
1011	County Executive - General Office	44,041	33,153	(10,888)
1021	County Executive - Veterans Service	4,010	6,779	2,769
1040	Office of Community Business Development Partners	21,771	21,738	(33)
1130	Corporation Counsel	25,622	29,408	3,786
1018	DAS - Office for Persons w/Disabilities	16,465	17,203	738
1150	DAS - Risk Management	64,016	75,221	11,205
1151	DAS - Administration and Fiscal Affairs Division	13,278	12,485	(793)
1160	DAS - Information Management Services Division	209,318	220,608	11,290
1190	DAS - Economic and Community Development	223,591	205,509	(18,082)
2000	Combined Court Related Operations	635,953	635,186	(767)
2430	Department of Child Support	232,994	202,043	(30,951)
3010	Election Commission	12,820	9,288	(3,532)
3270	County Clerk	12,734	14,819	2,085
3400	Register of Deeds	73,460	72,938	(522)
4000	Sheriff	1,001,382	998,452	(2,930)
4300	House of Correction	387,414	433,275	45,861
4500	District Attorney	190,288	184,560	(5,728)
4900	Medical Examiner	58,440	44,667	(13,773)
5040	DPW-Airport Division	403,888	485,492	81,604
5070	DPW-Transportation Services	66,384	38,270	(28,114)
5080	DPW-Arch., Eng. & Environ Services Division	80,562	50,172	(30,390)
5100	DPW-Highway Maintenance Division	168,304	163,859	(4,445)
5300	DPW-Fleet Management Division	211,741	225,030	13,289
5600	Milwaukee County Transit/Paratransit System	268,657	125,024	(143,633)
5700	DPW-Facilities Management Division	308,271	274,754	(33,517)
5800	DPW-Director's Office	66,833	124,342	57,509
6300	DHHS - Behavioral Health Division	1,410,748	1,390,167	(20,581)
7200	DHHS - County Health Programs Division	203,844	139,281	(64,563)
7900	Department on Aging	588,147	286,752	(301,395)
8000	Department of Health and Human Services	1,378,591	915,740	(462,851)
9000	Parks, Recreation and Culture	727,784	835,729	107,945
9500	Zoo	543,388	543,427	39
9910	UW Extension	5,965	5,677	(288)
Total Charges to Other Organizational Units		\$ 9,714,353	\$ 8,883,144	\$ (831,209)

ADOPTED 2007 BUDGET

DEPT: RETIREMENT SICK ALLOWANCE PAYMENTS

UNIT NO. 1939
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have the management of

the business and concerns of the County in all cases where no other provision is made.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Retirement Sick Allowance Payment	\$ 97,962	\$ 0	\$ 0
Property Tax Levy	\$ 97,962	\$ 0	\$ 0

BUDGET HIGHLIGHTS

- This non-departmental budget was discontinued in 2006.

ADOPTED 2007 BUDGET**DEPT:** APPROPRIATION FOR CONTINGENCIES**UNIT NO.** 1945
FUND: General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to the provisions of Section 59.60(5)(e) of the Wisconsin Statutes, the Director, Department of

Administrative Services may transmit an estimate of funds required as an appropriation for contingencies.

BUDGET SUMMARY			
	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
Expenditures	\$ 0	\$ 9,310,058	\$ 3,110,427
Revenues	0	0	0
Property Tax Levy	0	9,310,058	3,110,427

Contingency Appropriation Analysis

	<u>2004</u>	<u>2005</u>
Adopted Appropriations	4,417,022	4,417,022
Transfers In	3,271,965	10,102,596
Transfers Out	(5,745,847)	(1,442,356)
Year-End Balance	1,943,140	13,077,262

<u>Year</u>	<u>Adopted Budget</u>	<u>Appropriation Transfers Out</u>
1997	4,000,000	289,201
1998	4,250,000	2,500,000
1999	4,000,000	3,933,411
2000	4,576,194	3,930,420
2001	5,500,000	3,821,779
2002	5,417,022	5,756,953
2003	4,417,022	848,477
2004	4,417,022	5,745,847
2005	4,417,022	1,442,356
2006	9,310,058	849,700 *
Mean (1997/2006)	\$ 5,030,434	\$ 2,911,814

*Transfers out through December 2006

MISSION

Since 2003 it has been the policy of Milwaukee County that any new or unanticipated revenue actually received in the current year that is not identified in that year's budget shall be transferred to the Appropriations for Contingencies (Org. Unit

1945). This policy shall apply to new revenue sources, unanticipated revenues and revenues from existing sources that are in excess of the amounts included in the current year's budget. The Department of Administrative Services is authorized

ADOPTED 2007 BUDGET

DEPT: APPROPRIATION FOR CONTINGENCIES

UNIT NO. 1945

FUND: General - 0001

and directed to process such fund transfer(s) as necessary if and when such new revenue sources or excess revenues are identified.

The first priority for use of any such revenues is to allow the County to achieve a balanced budget in the current year. The second goal will be to achieve a surplus equal to that in the previous year's budget. Finally, if it appears that the first two goals will be achieved, such revenue can be used for emergency needs during the current budget year.

Per adopted County policy, fifty percent of any land sale revenue received in excess of the amount budgeted for Org. Unit 1933 – Land Sales shall be placed in Org. Unit 1945 – Appropriation for Contingencies.

BUDGET HIGHLIGHTS

- In 2007 the Appropriation for Contingencies is budgeted at \$3,110,427.

ADOPTED 2007 BUDGET

DEPT: EMPLOYEE FRINGE BENEFITS

UNIT NO. 1950
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have management of the

business and concerns in all cases where no other provision is made.

BUDGET SUMMARY				
	2005 Actual	2006* Budget	2007 Budget	2006/2007 Change
Health Benefits-Hospital, Professional, Major Medical & Dental	\$ 120,243,817	\$ 125,166,827	\$ 135,110,570	\$ 9,943,743
Employee Group Life Insurance	2,089,718	1,683,661	1,767,800	84,139
Annuity - County Mandatory Contribution	45,185	42,000	42,000	0
Retirement System Contribution-OBRA	365,000	462,000	529,000	67,000
Retirement System Contribution	35,370,000	27,400,000	49,265,000	21,865,000
Medicare Reimbursement to Retired Employees	4,662,442	5,329,377	5,876,000	546,623
Health Benefits and Retirement - Consultant Fees	99,813	183,833	350,000	166,167
Local Transportation (Transit Pass Program)	349,361	342,162	540,204	198,042
Other Contributions	1,141,203	1,328,084	1,328,084	0
Personnel Related Costs	0	0	128,837	128,837
Actual Adjustment	9,950	0	0	0
Total Expenditures	\$ 164,376,489	\$ 161,937,944	\$ 194,937,495	\$ 32,999,551
Abatements	(155,198,381)	(153,803,899)	(191,244,217)	(37,440,318)
Total Direct Revenue	\$ 8,055,820	\$ 8,134,045	\$ 7,911,590	\$ (222,455)
Direct Property Tax Levy	\$ 1,122,288	\$ 0	\$ (4,218,312)	\$ (4,218,312)

The 2007 Adopted Budget reflects a change in the methodology in which fringe benefit costs are allocated to departmental budgets. In prior years these costs, which include health and life insurance and retirement benefits for both active and inactive (including retirees) employees were allocated to departments as a percentage of salaries. For 2007, the County Executive's Recommended Budget converted the fringe benefit percentage rate to a fixed lump sum dollar amount for each benefit eligible position WITHOUT COUNTY BOARD INPUT OR POLICY REVIEW. In addition to the concerns about the equity of such an approach, it also distorts the amount of actual fringe benefit compensation that an active employee receives. The Department of Audit recently calculated the actual fringe benefit rate for post-1993 hires (not eligible for paid retiree health insurance) as approximately 38% of salary costs. The 2007 Recommended Budget includes a lump-sum dollar amount that, if converted to a percentage of salaries, is approximately 78%. The difference is primarily due to the fringe benefit costs for inactive and retired employees that are allocated to the current workforce.

Primarily because of crosscharges and related revenues, a modification to this new methodology of allocating fringe benefit costs would be complex once the base budget is constructed. Therefore, it is recognized that any new policy should be enacted at the beginning of a new budget year.

* Approximately \$117,000,000 was budgeted for health insurance expenditures for 2006. In addition, the 2006 Budget estimated an additional \$10,200,000 in cost savings further reducing health insurance expenditures to \$106,800,000. The \$10,200,000 in additional cost savings was reflected in the Appropriation for Contingencies (Org. Unit 1945) and Wage Supplemental (Org. Unit 1972) accounts in the 2006 Budget.

Five-year comparisons of budget and actual experience are based on adjusted budget figures.

ADOPTED 2007 BUDGET

DEPT: EMPLOYEE FRINGE BENEFITS

UNIT NO. 1950
FUND: General - 0001

County Board and Department of Audit staff, working in consultation with the Controller and Director, Department of Administrative Services, shall study alternative options to allocate fringe costs to departmental budgets. The study shall include, but not be limited to, exploring options to quantify and allocate actual fringe benefit costs of active employees separate from inactive or retired employees. A staff report shall be submitted to the Committees on Finance and Audit and Personnel for consideration at its March 2007 meetings, with the goal of implementing any subsequent new policy on the allocation and presentation of fringe benefit costs for 2007 and the beginning of the 2008 Budget process.

A new Division of Employee Benefits is created within the Department of Administrative Services to manage the \$199,174,000 fringe benefits program, including the \$135,110,000 health care benefit and the retirement benefit for Milwaukee County Employees and Retirees. The new division will be responsible for, and accountable for, the management of the health care and pension benefits programs for Milwaukee County active employees and retirees. This will include responsibility for all business activities including contract solicitation, award and monitoring; customer service; and budgeting, accounting and financial analysis. The newly created division head position will report directly to the Director of Administrative Services. The division head will be charged with responsibility for all aspects of benefits management including recruitment, management and coordination of staff. A modification to Section 17.30(5), Milwaukee County Ordinances, will be submitted to the Personnel Committee to establish appointing and managing authority and confirmation criteria for the new position.

The Director of Employee Benefits also will report on a regular basis to the Health Benefits Advisory Committee created by County Board resolution. That Committee is charged 'to assist in development of health plans, interpret the health benefits environment, review industry trends, and serve as a County liaison to the greater community in addressing rising regional health costs.' The Director of Employee Benefits, and other staff in the new division, will work closely with the Advisory Committee in fulfilling its charge.

A Business Manager is created in the new division. To allow for the full efforts of the Director to be directed to employee benefits duties, the Business Manager shall be responsible for day-to-day administration of the Division's internal operations. These responsibilities shall include, but not be limited to, budget, contract administration, accounts payable, accounting, personnel management and training. As such, the Business Manager shall be the division's liaison to internal County offices including Corporation Counsel, Audit, Procurement, Budget, Accounting, IMSD, Facilities Management, Payroll and Risk Management.

Fiscal staff within the division will be familiar with benefits, budgeting, accounting and actuarial concepts. All staff will be cross-trained to facilitate efficient deployment based on workflow demands. In addition, a position will be created in the Department of Audit to be dedicated to auditing health care claims, health care contract compliance and financial aspects of the program.

As part of this initiative, the Controller (DAS- Fiscal) will be charged with providing the Employee Benefits Division with ongoing support as well as coordination with the Labor Relations and Fiscal Services Divisions of DAS. The Controller position is reallocated from Executive Director 2 – pay range 902E (\$95,141.81) to pay range 902E (\$106,342.08) to reflect additional responsibilities.”

5403 - Health Benefits - Hospital, Professional, Major Medical and Dental Expense

Increase \$9,943,743, from \$125,166,827 to \$135,110,570

This appropriation provides for the costs associated with the following health benefits:

Five-year comparisons of budget and actual experience are based on adjusted budget figures.

ADOPTED 2007 BUDGET

DEPT: EMPLOYEE FRINGE BENEFITS

UNIT NO. 1950

FUND: General - 0001

	2006 <u>Budget</u>	2007 <u>Budget</u>	2006/2007 <u>Change</u>
Basic Health Benefits, Including Major Medical	\$ 73,888,892	\$ 129,529,570	\$ 55,640,678
Mental Health/Substance Abuse/EAP Carve-Out	1,193,013	1,312,300	119,287
Employee Assistance Program	75,303	84,500	9,197
Health Maintenance Organizations (HMO)	42,537,900	0	(42,537,900)
County Dental Plan	1,435,836	1,579,400	143,564
Dental Maintenance Organizations (DMO)	2,244,800	2,469,300	224,500
Employee Health Plan Waiver	135,500	135,500	0
2005 Run Out	3,055,583	0	(3,055,583)
2005 Run Out Admin Exp	600,000	0	(600,000)
Total Health Benefit Cost	\$ 125,166,827	\$ 135,110,570	\$ 9,943,743

In 2006, the County entered into a four-year contract with Wisconsin Physician Services (WPS), Inc. to provide health insurance coverage. For 2007, the estimated expenditures for health insurance of \$129,529,570 are based on a conversion from a fully insured to a self-insured health care model. The expenditure estimate is based on actual health insurance claims data and actual enrollment data for 2006 at the time of publication. The estimate assumes an inflation/growth factor for both the overall cost of providing health insurance and number of health care contracts. Fixed costs such as administration and stop-loss insurance fees are also included in the estimate provided.

The total cost to the County may rise or fall depending on changes in the number of health care contracts and utilization. In addition, the cost estimate detailed above may change depending on the adoption of collective bargaining agreements with the County's represented employees. For 2007, the County must renegotiate collective bargaining agreements with each union, which could substantially impact health insurance costs.

The Department of Administrative Services will continue to provide quarterly reports to the Committee on Finance and Audit as to the status of health care expenditures in 2007.

A five-year comparison of budget and actual experience for all health benefits (including medical, dental, mental health, employee assistance, run outs, etc.) is as follows:

2001	\$ 71,932,968	\$ 69,619,600	(3.2)
2002	\$ 76,774,595	\$ 81,476,337	6.1
2003	\$ 80,601,606	\$ 84,875,417	5.3
2004	\$101,269,028	\$ 99,630,209	(1.6)
2005	\$112,174,416	\$ 120,243,817	7.2

5404 - Employee Group Life Insurance

Increase \$84,139, from \$1,683,661 to \$1,767,800

The group life insurance appropriation is based on the coverage amount, which in turn is based on employees' salaries. For 2007, employee group life insurance costs increase \$84,139 from \$1,683,661 to \$1,767,800.

A five-year comparison of budget and actual experience for group life insurance is as follows:

Five-year comparisons of budget and actual experience are based on adjusted budget figures.

ADOPTED 2007 BUDGET**DEPT:** EMPLOYEE FRINGE BENEFITS**UNIT NO.** 1950
FUND: General - 0001

<u>Year</u>	<u>Budget</u>	<u>Actual</u>	<u>% Change</u>
2001	\$ 1,938,394	\$ 1,758,717	(9.3)
2002	\$ 1,449,666	\$ 1,450,167	0.0
2003	\$ 1,500,598	\$ 1,514,694	0.9
2004	\$ 1,486,866	\$ 1,799,398	21.0

5405 - Annuity - County Mandatory Contribution

2007 contribution level remains at the 2006 level of \$42,000

The budget for the County's mandatory annuity contribution relates to eligible employees who have been members of the pension system prior to January 1, 1971 at the following rates:

- 8 percent of earnings for Deputy Sheriff
- 8 percent of earnings for Elected Officials
- 6 percent of earnings for Other Employees

A five-year comparison of budget and actual experience for the annuity contribution is as follows:

<u>Year</u>	<u>Budget</u>	<u>Actual</u>	<u>% Change</u>
2001	\$ 650,000	\$ 565,861	(12.9)
2002	\$ 525,000	\$ 413,645	(21.2)
2003	\$ 496,375	\$ 349,739	(29.5)
2004	\$ 417,000	\$ 233,178	(44.1)
2005	\$ 313,000	\$ 45,185	(85.6)

5406 – Retirement System Contribution – OBRA

Increase \$67,000, from \$462,000 to \$529,000

The OBRA pension contribution was established as a separate account in 2002 to differentiate from the Employee Retirement System contribution made for full-time County employees. For 2007, the contribution to the OBRA Retirement System is \$529,000.

A five-year comparison of budget and actual experience for the Retirement System Contribution - OBRA is as follows:

<u>Year</u>	<u>Budget</u>	<u>Actual</u>	<u>% Change</u>
2001	\$ 250,094	\$ 250,094	0.0
2002	\$ 274,972	\$ 274,972	0.0
2003	\$ 279,727	\$ 279,727	0.0
2004	\$ 348,000	\$ 348,000	0.0
2005	\$ 365,000	\$ 365,000	0.0

Five-year comparisons of budget and actual experience are based on adjusted budget figures.

ADOPTED 2007 BUDGET

DEPT: EMPLOYEE FRINGE BENEFITS

UNIT NO. 1950
FUND: General - 0001

5409 - Retirement System Contribution

Increase by \$21,865,000, from \$27,400,000 to \$49,265,000

According to the Department of Audit, the average annualized pension payment for Milwaukee County retirees is \$17,600. The table below, which provides details on annualized pension payments, will be updated by the Department of Audit in June 2007 and provided to the County Executive for inclusion in the County Executive's Recommended 2008 Budget.

<u>Annual Retirement Payments</u>	<u>Number</u>	<u>Percentage</u>	<u>Cumulative</u>	<u>Average Payment</u>	<u>Total Payments</u>
\$0 to \$10,000	1,963	31.70%	--	\$5,577	\$10,946,947.56
\$10,001 to \$20,000	1,979	32.00%	63.70%	\$14,970	\$29,626,304.16
\$20,001 to \$30,000	1,385	22.40%	86.00%	\$24,548	\$33,998,619.96
\$30,001 to \$40,000	546	8.80%	94.80%	\$34,186	\$18,665,426.64
\$40,001 to \$50,000	214	3.50%	98.30%	\$44,072	\$9,431,482.68
\$50,001 to \$60,000	63	1.00%	99.30%	\$54,442	\$3,429,814.56
\$60,001 to \$70,000	26	0.40%	99.70%	\$63,375	\$1,647,760.08
\$70,001 to \$80,000	13	0.20%	100.00%	\$73,378	\$953,908.92
\$80,001 to \$90,000	1	0.00%	100.00%	\$84,107	\$84,106.56
\$90,001 to \$100,000	2	0.00%	100.00%	\$96,179	\$192,358.55
TOTAL	6,192		100.00%	\$17,600	\$108,976,729.67
Average				\$17,600	
Median				\$15,420	
Years of Service				26.1	

Note: A total of \$118.2 million in backDROP lump sum payments was issued to 898 individuals upon retirement as of April 2006. Exercising the lump sum payment option reduced subsequent annual pension payments for those individuals. The net actuarial impact of the lump sum backDROP payments and subsequent annual pension reductions has not been calculated.

Source: Department of Audit calculations from May 2006 ERS checks, annualized. *BackDROP data calculated from ERS monthly retirement reports.*

The 2007 budget provides \$49,265,000 for the County's contribution to the Milwaukee County Employees Retirement System (ERS).

The proposed budget includes issuing debt to fund the County's existing Unfunded Actuarial Liability for its pension obligations. According to the 2006 report prepared by Buck Consultants and independently reviewed by Cambridge Advisors, the County's current unfunded liability is \$455,020,000. In order to amortize this obligation on the current payment schedule, the County would need to budget in excess of \$1.25 billion during the next 28 years for the payment of this liability including \$33,542,000 in the 2007 budget.

The financing plan, as proposed, would provide an estimated \$6,250,000 in budgetary savings each year including the 2007 budget by reducing the interest accrued on the liability from 8% to current market rates of approximately 6%. In addition to the budgetary savings, funds would annually be placed in a stabilization fund which could be used to completely retire the bonds within 22 years.

In order to accomplish this financing, it will be necessary for the County to issue a combination of debt instruments. Approximately \$157 million is anticipated to be issued as Taxable General Obligation Notes

****Five-year comparisons of budget and actual experience are based on adjusted budget figures.****

ADOPTED 2007 BUDGET

DEPT: EMPLOYEE FRINGE BENEFITS

UNIT NO. 1950
FUND: General - 0001

maturing in the years 2007 through 2017. This would allow the County to maximize the amount of principal retired within the first ten years while providing annual budgetary relief.

The balance would be financed by a combination of approximately \$182 million Capital Appreciation Bonds and \$110 million in Variable Rate Notes. The Capital Appreciation Bonds defer interest payments until they mature, thereby allowing for a debt service schedule which more closely matches the amortization schedule for existing liability. The variable rate notes are recommended because they may be repaid at any time (which would be necessary should the County succeed in receiving proceeds from pending litigation); they provide a degree of future budget flexibility; and the notes can be used as a hedge against fluctuation in investment earnings on the assets of the pension fund.

A change in State Statutes is required in order to use the preferred financing mechanisms to develop a pension obligation bond proposal. This includes, but may not be limited to, the authority to issue 30-year debt (to match the current unfunded liability amortization period) and to use alternative debt instruments (other than general obligation bonds) to develop a proposal that reduces the County's risk and maximizes its financial flexibility. A pension obligation bond work group ("Work Group") shall be established that consists of staff from the Department of Administrative Services, Corporation Counsel, Department of Audit, the County Board Fiscal and Budget Analyst, an actuary, outside bond counsel and financial advisors. Intergovernmental Relations staff, working in conjunction with the Work Group, shall seek State policymaker approval of the financing mechanisms needed to construct a pension obligation bond proposal.

The Work Group shall develop a recommended pension obligation bond proposal for review and approval by the Committee on Finance and Audit and County Board of Supervisors. It is understood that any proposal will be dependent on securing the needed changes to State law and a credit market that is favorable to the proposed plan. The proposal shall be accompanied by a report by the Work Group that provides a comprehensive assessment of the potential risk to the County, including an actuarial assessment of the impact to the Employees' Retirement System. As part of the due diligence prior to any pension obligation bond issuance, the Pension Board's actuary will also examine all current assumptions related to the calculation of the pension funds' assets and liabilities. This includes, but is not limited to, the assumed rate of investment return, amortization periods, individual employees salary growth assumptions and potential "smoothing" of any previously enacted assumption changes. It is anticipated that this review could reduce the County's required pension contribution for 2007 by an additional \$3.5 million. The total savings in the 2007 pension contribution is \$9.75 million; \$6.25 million due to the pension obligation bonds and \$3.5 million due to a review and change in current assumptions that impact funding requirements. A \$100,000 appropriation is included in Org. Unit No. 1950 – Employee Fringe Benefits to pay for consultant costs not covered elsewhere in the budget. The Corporation Counsel shall administer all services rendered and charged to this appropriation.

To the extent that the pension obligation bond is not issued or does not generate the expected contribution savings, or the actuary's review does not result in a change in assumptions or "smoothing" of previous changes that generates the anticipated savings, an under funding of the pension contribution will occur.

5416 - Medicare Reimbursement to Retired Employees

Increase \$546,623 from \$5,329,377 to \$5,876,000

This account provides for County payment of the Medicare Part D premium for retired employees, including their eligible beneficiaries over age 65, who retired with 15 or more years of pension-credited service or are on Disability Medicare. The actual cost of the premium will not be finalized by Congress until November.

A five-year comparison of budget and actual experience for Medicare reimbursement to retired employees is as follows:

****Five-year comparisons of budget and actual experience are based on adjusted budget figures.****

ADOPTED 2007 BUDGET

DEPT: EMPLOYEE FRINGE BENEFITS

UNIT NO. 1950
FUND: General - 0001

<u>Year</u>	<u>Budget</u>	<u>Actual</u>	<u>% Change</u>
2001	\$ 2,752,582	\$ 2,898,726	5.3
2002	\$ 3,320,970	\$ 2,930,049	(11.8)
2003	\$ 3,714,216	\$ 3,805,265	2.5
2004	\$ 4,028,728	\$ 4,007,933	(0.5)
2005	\$ 4,610,081	\$ 4,662,442	1.1

Under the Medicare Prescription Drug Improvement and Modernization Act of 2003 and implementing regulations at 42 C.F.R. subpart R (Medicare Part D), the County estimates revenue of approximately \$2.0 million in 2007. This revenue will be deposited into a non-departmental account (Org. Unit 1969—Medicare Part D Revenue).

6148 - Health Benefits and Retirement Contribution- Consultant Fees

Increase \$166,167, from \$183,833 to \$350,000

An appropriation of \$250,000 is included to retain outside consultants to assist the Department of Administrative Services – Employee Benefits staff in actuarial analysis, ad hoc reporting, requests for proposal and contract/rate negotiations, and other areas where an additional expertise in health care advisory services may be needed.

In addition, a \$100,000 appropriation is included in Org. Unit No. 1950 – Employee Fringe Benefits to pay for consultant costs not covered elsewhere in the budget related to the Retirement System Contribution (Object 5409 see pages 5 through 6 above). The Corporation Counsel shall administer all services rendered and charged to this appropriation.

6804 - Local Transportation (Transit Pass Program)

Increase \$198,042, from \$342,162 to \$540,204

An appropriation of \$540,204 is included to cover the continuation of the County's corporate transit pass program based on 763 enrollees. The County (as the employer) purchases quarterly passes for \$177.00 each. For 2007, the employee reimburses the County \$88.50 (or 50 percent of the total cost of the pass) per quarter/\$29.50 per month through a payroll deduction.

8299 – Other Contributions

2007 contribution level remains at the 2006 level of \$1,328,084.

Costs associated with the County's obligation to United Regional Medical Services in the amount of \$1,328,084 for pension-related expenses from the closure of John L. Doyne Hospital are included in this budget for 2007.

Five-year comparisons of budget and actual experience are based on adjusted budget figures.

ADOPTED 2007 BUDGET

DEPT: LITIGATION RESERVE ACCOUNT

UNIT NO. 1961
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have management of the

business and concerns in all cases where no other provision is made.

BUDGET SUMMARY				
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>	2006/2007 <u>Change</u>
Litigation Reserve Funds	\$ 0	\$ 250,000	\$ 200,000	\$ (50,000)

BUDGET HIGHLIGHTS

- The litigation reserve account is intended to provide a source of funds for anticipated costs arising out of the litigation by Milwaukee County relating to the pension benefit changes from 2000 and 2001.

ADOPTED 2007 BUDGET

DEPT: FEDERATED LIBRARY SYSTEM

UNIT NO. 1966
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Sections 59.03(1) and 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have the

management of the business and concerns of the County in all cases where no other provision is made.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Federated Library System	\$ 66,648	\$ 66,651	\$ 66,650

The 2007 budget appropriation of \$66,650 is based upon Section 43.15(2)(b) of the Wisconsin Statutes, which requires County support for library services at a level not lower than the average for the previous three years. The amount is not designated for any specific purpose or special program. It is to be used by the Federated Library System to offset program costs which are determined to be priorities.

MISSION

The mission of the Milwaukee County Federated Library System (MCFLS) shall be to assume a leadership role in facilitating cooperation among its member libraries, improving access to and

encouraging sharing of resources, promoting the most effective use of local, County, State and Federal funds and assisting member libraries in the utilization of current and evolving technologies to provide the highest possible level of library service to all residents of Milwaukee County.

BUDGET HIGHLIGHTS

- The 2007 funding for MCFLS is \$66,650. This is the statutory amount Milwaukee County is required to provide.

ADOPTED 2007 BUDGET

DEPT: WAGE SUPPLEMENTAL ACCOUNT

UNIT NO. 1972
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have management of the

business and concerns in all cases where no other provision is made.

BUDGET SUMMARY				
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>	2006/2007 <u>Change</u>
Expenditures	\$ 0	\$ 4,500,000	\$ 0	\$ (4,500,000)
Revenues	0	10,200,000	0	(10,200,000)
Property Tax Levy	\$ 0	\$ (5,700,000)	\$ 0	\$ 5,700,000

BUDGET HIGHLIGHTS

- This fund was created in 2006 as a deposit account for anticipated expenditures and revenues from a new wage and benefit package that implemented co-payments for healthcare services. In 2007, no additional wage increases are budgeted.
- ECP positions are not provided step increases or performance awards in 2007 as allowed in County Ordinance Section 17.265(3).

ADOPTED 2007 BUDGET

DEPT: MILWAUKEE COUNTY FUND FOR THE ARTS

UNIT NO. 1974
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.17 and 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have the

management of the business and concerns of the County in all cases where no other provision is made.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Milwaukee County Fund for the Arts	\$ 352,688	\$ 377,688	\$ 377,688

MISSION

The Milwaukee County Fund for the Arts, through the Milwaukee County Cultural Artistic and Musical Programming Advisory Council (CAMPAC), allocates County property tax dollars to support and encourage cultural and artistic activities which have an important impact on the economic well-being and quality of life of the community.

On October 2, 1986, the County Board adopted resolutions (File Nos. 84-466 and 86-463) which specified that a non-departmental account be established for cultural programming to be administered by the County Board, with certain guidelines and criteria for awarding County arts funds. In addition, CAMPAC was created to advise the County Board, through the Committee on Parks, Recreation and Culture, with regard to the cultural, artistic and musical programming and endowment/grant components of County arts funding.

On November 9, 1989, the County Board adopted a resolution (File No. 88-631(a)(a)) that authorized and directed the Director of Parks, Recreation and Culture to have administrative authority and responsibility for all County cultural programs previously administered by the County Board. To effectuate this authority, the appropriation for County arts funding was transferred from the non-departmental account, Milwaukee County Fund for the Arts (Org. Unit 1974), to the Parks Department (Org. Unit 9000) operating budget.

The 1991 adopted budget re-established a non-departmental appropriation for County arts funding (Org. 1974). The administrative authority, appropriation request and responsibility for County cultural programs, however, remained with the Parks Department.

On January 17, 1991, the County Board adopted a resolution (File No. 91-18(a)(a)) that authorized and awarded matching grants funds, rental subsidies and Artistic Development Program allocations to eligible organizations and individuals. The Board also authorized the Director of Parks, Recreation and Culture to prepare contractual agreements with specific agencies for community cultural events and to enter into an agreement with the Greater Milwaukee Foundation to administer Milwaukee County's performing and visual arts fund. Allocations of the cultural arts funds are recommended by CAMPAC.

In 2004, the adopted tax levy funding to CAMPAC was \$371,250. An additional one-time grant of \$25,000 was provided to CAMPAC that had been held at the Greater Milwaukee Foundation. In 2005, the adopted tax levy funding was \$352,688. An additional one-time allocation was given to CAMPAC from Parks from previously unspent Concerts in the Parks programming money.

CAMPAC funding is allocated among three program areas: Community Cultural Events, Matching Grants, and Administration.

I. COMMUNITY CULTURAL EVENTS

There are three separate components of this funding category:

Parks Programming

This program provides a wide variety of performances in County Parks at no cost to the public. Expenses include performance fees, marketing and technical support.

ADOPTED 2007 BUDGET

DEPT: MILWAUKEE COUNTY FUND FOR THE ARTS

UNIT NO. 1974
FUND: General - 0001

Programming for underserved populations

This program supports arts organizations, whose programming is targeted to serve minority and underserved communities, which was the intent of the program at the time it was created.

Milwaukee County High School Theatre Festival

This program was revived in 1995 at the request of the County Board of Supervisors. It is administered by the UWM Peck School of the Arts, whose staff

expends much time in its administration, coordination and implementation. The UWM Peck School of the Arts matches the financial commitment of the County with in-kind resources devoted to the project. It serves a broad mix of high school students both inside and outside of Milwaukee County.

Community Cultural Events Program		
Agency	2005 Actual	2006 Actual
Latino Arts, Inc. (Friends of the Hispanic Community)	\$ 5,069	\$ 6,845
City Ballet	4,731	3,423
Ko-Thi Dance Company	4,732	2,054
Milwaukee Public Theater	3,716	5,476
Walker's Point Center	3,379	3,423
Milwaukee High School Theater Festival	4,000	2,500
Parks Programming*	25,000	50,000
Total	\$ 50,627	\$ 73,721

* The 2005 and 2006 allocations were for programming at Washington and Humboldt Parks.

II. MATCHING GRANTS

The Matching Grants program, which served 35 organizations in 2006, continues to be the highest funding priority. This program allows the County to offer a broad variety of artistic experiences to its

residents while providing base support to small and large organizations. Support from this program goes to arts organizations with total budgets exceeding \$46.5 million.

ADOPTED 2007 BUDGET**DEPT:** MILWAUKEE COUNTY FUND FOR THE ARTS**UNIT NO.** 1974**FUND:** General - 0001

Matching Grants Program		
<u>Expenditures</u>	2005 <u>Grants</u>	2006 <u>Grants</u>
Milwaukee Symphony Orchestra	\$ 57,545	\$ 52,085
Milwaukee Repertory Theater	35,781	32,285
Milwaukee Ballet	21,041	18,341
Florentine Opera Company	16,107	15,235
First Stage Milwaukee	14,727	13,679
Skylight Opera Theatre	14,219	12,946
Milwaukee Shakespeare Co	8,062	8,414
Milwaukee Youth Symphony	8,025	7,626
Ko-Thi Dance Company	7,394	6,952
Milwaukee Chamber Theatre	8,118	6,877
Next Act Theater	7,071	6,726
Danceworks	6,606	6,305
Latino Arts (Friends of Hispanic Community)	6,729	6,223
Modjeska Youth Theatre Company	6,249	5,865
Present Music	5,915	5,857
Milwaukee Public Theatre	5,611	5,736
Bel Canto Chorus	0	5,545
Woodland Pattern	6,200	5,184
Festival City Symphony	0	5,004
Milwaukee Children's Choir	5,287	4,803
Renaissance Theatreworks	4,560	4,747
Walker's Point Theater for the Arts	5,099	4,161
Early Music Now	4,018	4,128
City Ballet	3,964	4,116
In Tandem Theatre	4,229	3,970
African American Children's Theatre	4,539	3,959
Wild Space Dance Company	3,976	3,715
Boulevard Ensemble	4,004	3,501
Hansberry Sands Theatre Company	0	3,317
Civic Music Association	3,117	2,902
Master Singers of Milwaukee	1,879	2,658
Milwaukee Dance Theatre	2,867	2,599
Dancecircus	3,434	2,106
Concord Chamber Orchestra	1,059	1,009
Milwaukee Coral Artists	<u>940</u>	<u>977</u>
TOTAL	\$ 288,372	\$ 279,553

III. Administrative Services

Due to changes in its staffing, the Milwaukee Foundation decided not to continue to provide Administrative Services for the 2006 program. CAMPAC solicited proposals for a new Administrator and recommended that Sarah Schwab, a sole proprietor with arts administration experience, be selected as the new Administrator. The County Board approved the recommendation in May 2006.

	2006 <u>Actual</u>	2007 <u>Allocated</u>
<u>Expenditures</u>		
Greater Milwaukee Foundation	\$ 24,413	
Sarah Schwab		\$ 14,500

BUDGET HIGHLIGHTS

- The 2007 County contribution to CAMPAC remains at the 2006 level of \$377,688.

ADOPTED 2007 BUDGET

DEPT: CAPITAL OUTLAY/DEPRECIATION CONTRA

UNIT NO. 1985
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Sections 59.17 and 59.51(2) of the Wisconsin Statutes, the County Board may represent the County and have the

management of the business and concerns of the County in all cases where no other provision is made.

BUDGET SUMMARY			
	2006 Budget	2007 Budget	2006/2007 Change
Expenditures	\$ (9,069,980)	\$ (7,127,742)	\$ 1,942,238
Revenues	5,522,723	2,276,703	(3,246,020)
Property Tax Levy	\$ (14,592,703)	\$ (9,404,445)	\$ 5,188,258

Proprietary Fund departments include Enterprise Fund departments (e.g., General Mitchell International Airport) and Internal Service Fund departments (e.g., DAS-Information Management Services Division). Budgeting for Proprietary Fund departments in accordance with Generally Accepted Accounting Principles (GAAP) requires that Proprietary Funds expense the cost of fixed assets over the life of the asset through depreciation. Prior to 1997, fixed assets were defined as buildings and equipment with a cost in excess of \$500. In 1997, the definitions regarding fixed assets changed. The per unit cost for non-computer equipment must exceed \$2,500 per unit and have a useful life greater than one year. Computer related equipment must exceed \$1,000 to be considered a fixed asset.

Appropriations for Depreciation are included in Proprietary Fund departmental budgets while appropriations for Capital Outlay - Fixed Assets, the original cost for the fixed asset, are excluded from those budgets. To ensure proper budgeting in accordance with GAAP, yet also ensure that these departments retain control over the purchase of

fixed assets, Proprietary Fund departments reflect an appropriation for Capital Outlay - Fixed Assets and an offsetting credit appropriation.

However, the cost of Capital Outlay - Fixed Assets for Proprietary Fund Departments should be included in the property tax levy. In order to achieve this, all capital outlay costs for Proprietary Fund Departments are included in this non-departmental budget. The costs for depreciation should not be included in the tax levy, therefore, an offsetting contra for all Proprietary Fund Departments' depreciation costs is included in this non-departmental budget. This budgetary procedure has no County-wide tax levy impact.

The following table depicts the capital outlay by department for 2007 compared to 2006, the amount of depreciation in 2007 compared to 2006 and finally, the combination of these two entries that determines the tax levy amount for this non-departmental budget.

ADOPTED 2007 BUDGET**DEPT:** CAPITAL OUTLAY/DEPRECIATION CONTRA**UNIT NO.** 1985**FUND:** General - 0001

Org.	Department Name	2006 Capital Outlay	2007 Capital Outlay	2006/2007 Change
1150	DAS-Risk Management	\$ 0	\$ 0	\$ 0
1160	DAS-IMSD	138,331	60,000	(78,331)
5040	Airport	675,700	1,181,550	505,850
5070	Transportation Services	0	0	0
5080	Arch., Eng. & Environ Srvs	0	0	0
5300	Fleet Management	35,000	32,500	(2,500)
5600	Transit/Paratransit	423,000	343,000	(80,000)
5700	Facilities Management	0	0	0
6300	DHHS-Behavioral Health Division	87,235	0	(87,235)
TOTAL		\$ 1,359,266	\$ 1,617,050	\$ 257,784

Org.	Department Name	2006 Depreciation Contra	2007 Depreciation Contra	2006/2007 Change
1150	DAS-Risk Management	\$ (18,939)	\$ (18,939)	\$ 0
1160	DAS-IMSD	(1,889,500)	(1,523,100)	366,400
5040	Airport	(5,033,600)	(2,674,432)	2,359,168
5070	Transportation Services	(9,287)	(9,287)	0
5080	Arch., Eng. & Environ Srvs	(25,318)	(22,000)	3,318
5300	Fleet Management	(2,508,669)	(2,205,433)	303,236
5600	Transit/Paratransit	(2,465,000)	(2,224,000)	241,000
5700	Facilities Management	(2,619,900)	(2,555,200)	64,700
6300	DHHS-Behavioral Health Division	(705,800)	0	705,800
TOTAL		\$ (15,276,013)	\$ (11,232,391)	\$ 4,043,622

ADOPTED 2007 BUDGET

DEPT: CAPITAL OUTLAY/DEPRECIATION CONTRA

UNIT NO. 1985

FUND: General - 0001

Fund Type:	Org. Department Name	Capital Outlay	Depreciation Contra	Net Total Contra
Internal Service	1150-DAS-Risk Management	\$ 0	\$ (18,939)	\$ (18,939)
Internal Service	1160-DAS-IMSD	60,000	(1,523,100)	(1,463,100)
Enterprise	5040-Airport	1,181,550	(2,674,432)	(1,492,882)
Internal Service	5070-Transportation	0	(9,287)	(9,287)
Internal Service	5080-Arch., Eng. & Environ Srvs	0	(22,000)	(22,000)
Internal Service	5300-Fleet Management	32,500	(2,205,433)	(2,172,933)
Enterprise	5600-Transit/Paratransit	343,000	(2,224,000)	(1,881,000)
Internal Service	5700-Facilities Mgmt.	0	(2,555,200)	(2,555,200)
Enterprise	6300-DHHS-Behavioral Health Division	0	0	0
SUBTOTAL		\$ 1,617,050	\$ (11,232,391)	\$ (9,615,341)
Airport Capital Reserve Year-End Closing Entry*				210,896
TOTAL TAX LEVY IMPACT				\$ (9,404,445)

* To accurately budget the effect of the Agreement between General Mitchell International Airport (GMIA) and the carriers serving GMIA, this non-departmental budget reflects the fact that the Airport Capital Reserve will be charged and the general fund balance will be credited for \$1,181,550 as a year-end closing entry for the year 2007. This entry includes \$2,487,599 for non-terminal depreciation offset by contributions from reserves of \$1,181,500 for capitalized operating items and \$1,095,153 for principal on non-terminal GMIA and Lawrence J. Timmerman Airport debt, resulting in the net debit of \$210,896.

EXPENDITURES/REVENUE SUMMARY			
	Expenditure	Revenue	Tax Levy
Capital Outlay-reflects appropriations for Proprietary Fund departments	\$ 1,617,050	\$	\$
Depreciation Contra-offsets depreciation cost in Proprietary Fund departments.	(11,232,391)		
<u>Airport Year-End Closing Entry</u>			
Airport non-terminal depreciation	2,487,599		
Contribution from Capital Improvement Reserves:			
Payment for Airport capitalized operating items		1,181,550	
Non-Terminal Project Principal		1,095,153	
TOTAL	\$ (7,127,742)	\$ 2,276,703	\$ (9,404,445)

ADOPTED 2007 BUDGET

DEPT: DEBT ISSUE EXPENSE

UNIT NO. 1987*
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Appropriations are for expenses incurred for issuing bonds by Milwaukee County. The bonds are issued, as provided under 67.04 of the Wisconsin Statutes,

which authorizes issuing bonds for specific purposes, subject to stated limitations.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Debt Issue Expense	\$ 197,175	\$ 11,500	\$ 11,500

STATISTICAL SUPPORTING DATA	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Total Debt Issue Expense	\$ 405,672	\$ 71,500	\$ 71,500
Airport Issue Expense*	208,497	60,000	60,000
Net Debt Issue	\$ 197,175	\$ 11,500	\$ 11,500

* According to the Airport Master Lease Agreement, the Airport is required to pay all direct costs associated with the issuance of airport debt. Airport debt issuance costs, totaling \$60,000, have been included in the Airport's 2007 operating budget.

DESCRIPTION

This non-departmental budget exists to pay bond counsel, financial advisor fees and other costs associated with issuing debt, including credit rating agency fees, financial auditor fees, printing and distribution costs for the official statement, and fiscal agent and trustee fees. Currently, a significant portion of debt issue expenses are paid from the proceeds of each financing. Under current Federal law, up to 2% of each financing may be used to cover expenses related to the issue. Expenses not eligible to be paid from financing proceeds are reflected in this budgetary appropriation. Expenditure authority for expenses paid from bond proceeds will be added through a Department of Administrative Services-only transfer once actual financing amounts are determined.

Fees relating to the issuance of airport revenue bonds totaled \$166,655. The remaining balance of \$41,842 related to costs incurred for trustee fees and updating the feasibility report.

BUDGET HIGHLIGHTS

- Net (Non-Airport) debt issue expense for 2006 totaled \$11,500. Debt issue expense for the Airport in 2006 was \$60,000.
- Net (Non-Airport) debt issue expense for 2007 is budgeted at \$11,500.

*This org. unit was previously 1900-8026. All history and data detail has been moved to org. unit 1987.

ADOPTED 2007 BUDGET

DEPT: INVESTMENT ADVISORY SERVICES

UNIT NO. 1989*
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the county board may represent the County and have management of the business

and concerns in all cases where no other provision is made.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Expenditures	\$ 178,364	\$ 190,000	\$ 245,000
Revenues	0	0	0
Property Tax Levy	\$ 178,364	\$ 190,000	\$ 245,000

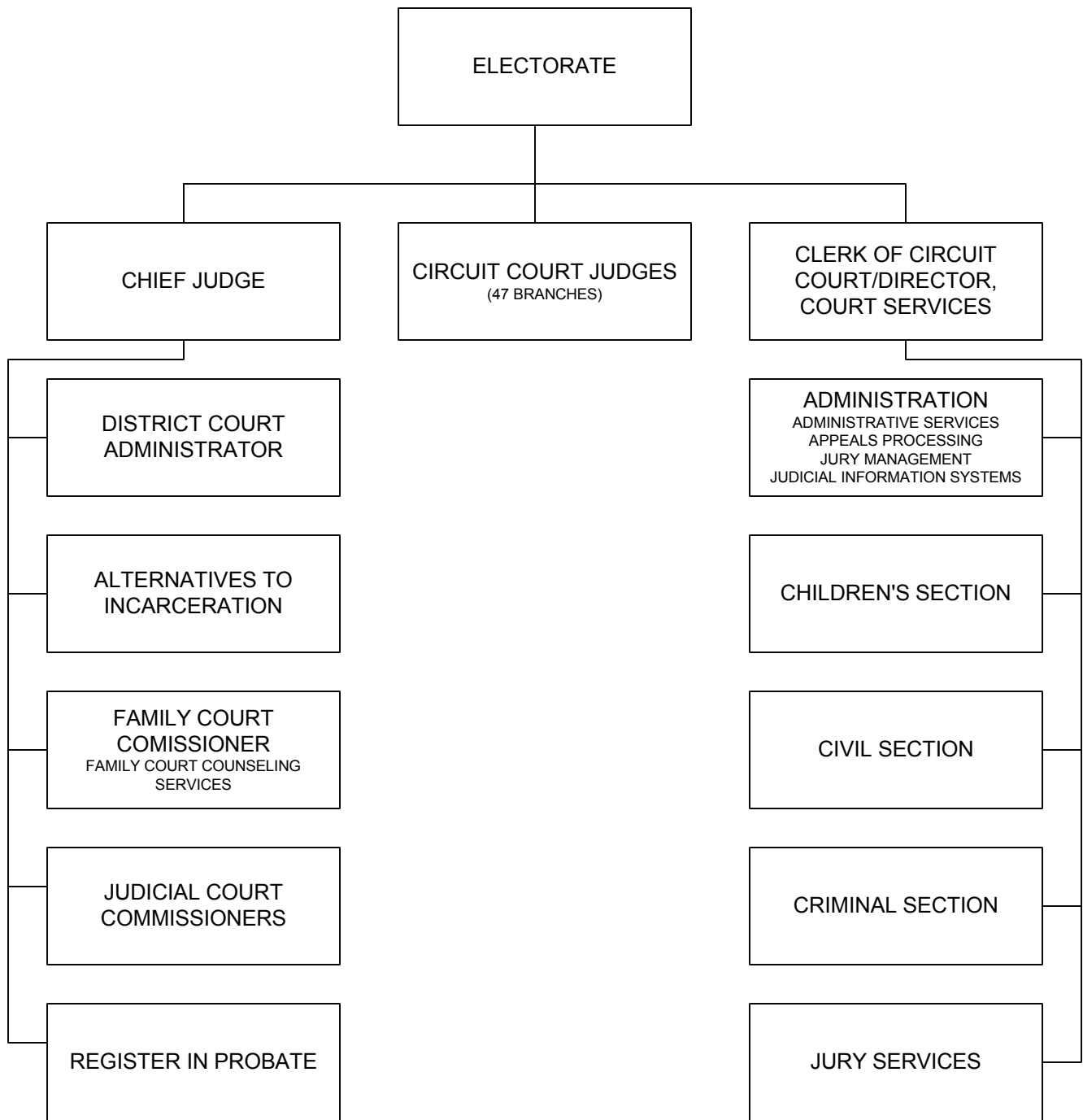
BUDGET HIGHLIGHTS

- An expenditure appropriation of \$245,000 is included in the 2007 Budget, which is an increase of \$55,000 for a new investment advisory contract.
- Administrative expenses for the earnings on investments were separated from investment earnings and are now budgeted in this new non-departmental, org unit 1989 (formerly 1900-6025).
- A 1997 internal audit recommended a Request for Proposal (RFP) or bid process to select an investment advisory firm to provide investment recommendations for the County's securities portfolio. The RFP for investment contracts were

re-issued in December 2005. In 2006, the Treasurer's Office entered into service contracts with Dana Investment Advisors, Inc., Marshall & Ilsley Trust Company, and JP Morgan Chase. The earnings on investments are budgeted in a separate non-departmental account, org unit 1992.

*This org. unit was previously 1900-6025. All history and data detail has been moved to org. unit 1989.

COMBINED COURT RELATED OPERATIONS



ADOPTED 2007 BUDGET

DEPT: COMBINED COURT RELATED OPERATIONS

UNIT NO. 2000
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Family Court Commissioner Division

The general purpose of this division is to conduct formal hearings in matters relating to marriage and actions affecting the family pursuant to Chapters 765 and 767 of the Wisconsin Statutes. It includes the Family Court Mediation Services Unit.

Register in Probate Division

Pursuant to Wisconsin Statutes, the Register in Probate maintains the records and files of all probate proceedings; receives payments of statutory fees; performs administrative services and ministerial duties in connection with mental commitment proceedings (Chapter 51), protective placement proceedings (Chapter 55), will proceedings, contests of claims and other probate proceedings; performs administrative duties directed by the judges designated to hear probate proceedings; reviews documents and makes determinations required for informal administration of estates (Chapter 865); and exercises the powers and duties of a probate court commissioner when designated to do so by a judge assigned probate jurisdiction.

In addition, the 1985 Supreme Court decision in *State ex rel. Watts v. Combined Community Services*, 122 Wis. 2d 65, requires an annual court review of every existing protective placement case to protect the constitutional rights of persons under protective placement. The costs associated with such proceedings and other operating expenses not expressly assumed by the State are obligations of Milwaukee County [Sections 753.19 and Sections

753.016(4), Wisconsin Statutes. and *Romosco v. Milwaukee*, 108 Wis. 2d 32 (1982)].

County Funded State Court Services Division

Pursuant to Section 8, Article VII, Wisconsin Constitution, and Section 753.03, Wisconsin Statutes, the State Circuit Courts have original jurisdiction in all civil, juvenile and criminal matters. They also conduct administrative reviews. Milwaukee County comprises the First Judicial Administrative District of the State court system and has 47 judges.

Clerk of Circuit Court

Pursuant to Wisconsin Statutes, the Clerk of Circuit Court maintains the records, books and files of the Circuit Courts – Civil, Family, Criminal and Children's Divisions; collects fees and costs prescribed by law; certifies copies of judgments or other papers or records; receives and disburses payment of trust, bail or other funds pursuant to court orders; invests funds and has custody of securities held for the benefit of minors, as ordered by the Court; furnishes attorneys with legal papers; prepares the daily court calendar; processes termination of parental rights proceedings, agency adoptions and documents filed in all adoption proceedings (Chapters 48 and 882) and processes all cases. Pursuant to Chapter 100 of the Milwaukee County Ordinances and the rules of the County Board of Judges, the Clerk of Circuit Court is also Director of Court Services. Eligible jurors for the County funded state court system are summoned by the Clerk of Circuit Court.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 14,263,225	\$ 13,797,098	\$ 14,037,779	\$ 240,681
Employee Fringe Benefits (EFB)	8,838,803	8,413,808	10,752,201	2,338,393
Services	9,187,320	6,627,184	9,036,119	2,408,935
Commodities	280,343	285,697	270,035	(15,662)
Other Charges	0	2,163,582	0	(2,163,582)
Debt & Depreciation	0	0	0	0
Capital Outlay	45,116	16,100	41,905	25,805
Capital Contra	0	0	0	0
County Service Charges	16,949,193	16,122,301	18,025,611	1,903,310
Abatements	(9,594,275)	(9,609,445)	(9,450,817)	158,628
Total Expenditures	\$ 39,969,725	\$ 37,816,325	\$ 42,712,833	\$ 4,896,508
Direct Revenue	4,075,805	4,028,991	4,215,763	186,772
State & Federal Revenue	6,435,367	6,142,495	8,266,526	2,124,031
Indirect Revenue	0	0	0	0
Total Revenue	\$ 10,511,172	\$ 10,171,486	\$ 12,482,289	\$ 2,310,803
Direct Total Tax Levy	29,458,553	27,644,839	30,230,544	2,585,705

ADOPTED 2007 BUDGET**DEPT:** COMBINED COURT RELATED OPERATIONS**UNIT NO.** 2000**FUND:** General - 0001

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 814,583	\$ 635,953	\$ 635,186	\$ (767)
Courthouse Space Rental	4,979,700	5,246,969	5,218,958	(28,011)
Tech Support & Infrastructure	179,344	217,266	209,785	(7,481)
Distribution Services	31,972	41,181	47,285	6,104
Telecommunications	111,523	125,069	87,411	(37,658)
Record Center	322,988	240,648	125,760	(114,888)
Radio	0	0	0	0
Computer Charges	11,644	10,037	2,939	(7,098)
Applications Charges	65,849	109,581	64,332	(45,249)
Total Charges	\$ 6,517,603	\$ 6,626,704	\$ 6,391,656	\$ (235,048)
Direct Property Tax Levy	\$ 29,458,553	\$ 27,644,839	\$ 30,230,544	\$ 2,585,705
Total Property Tax Levy	\$ 35,976,156	\$ 34,271,543	\$ 36,622,200	\$ 2,350,657

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 14,263,225	\$ 13,797,098	\$ 14,037,779	\$ 240,681
Employee Fringe Benefits (EFB)	\$ 8,838,803	\$ 8,413,808	\$ 10,752,201	\$ 2,338,393
Position Equivalent (Funded)*	302.9	280.7	275.2	(5.5)
% of Gross Wages Funded	93.5	88.7	91.8	3.1
Overtime (Dollars)**	\$ 92,824	\$ 162,504	\$ 139,627	\$ (22,877)
Overtime (Equivalent to Position)	3.5	3.6	3.0	(0.6)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

ADOPTED 2007 BUDGET

DEPT: COMBINED COURT RELATED OPERATIONS

UNIT NO. 2000

FUND: General - 0001

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Clerical Spec. (Fam Ct Comm)	Abolish	3/2.5	Family Court Commissioner	\$ (80,772)
Clerical Asst. 2	Unfund	1/1.0	Family Court Commissioner	(35,270)
Clerical Asst. 1	Unfund	1/1.0	Family Court 4D	(33,662)
Asst. Family Court Comm.	Unfund	1/5	Family Court 4D	(68,248)
Administrative Asst. (NR)	Unfund	1/1.0	Register in Probate	(37,500)
Fiscal Asst. 1	Unfund	1/1.0	Register in Probate	(38,400)
Clerical Asst. 1	Unfund	2/2.0	Register in Probate	(70,020)
Accountant 2	Abolish	1/5	DV Judicial Oversight Grant	(19,200)
Deputy Court Clerk/Jud Asst.	Abolish	2/1.5	DV Judicial Oversight Grant	(62,304)
Victim Advocate (DV)	Abolish	1/75	DV Judicial Oversight Grant	(31,405)
Program Coordinator (JOI)	Abolish	1/75	DV Judicial Oversight Grant	(46,664)
Full Time Court Commissioner	Abolish	1/5	DV Judicial Oversight Grant	(52,692)
Court Reporter	Abolish	1/1.0	Intake Screening Ctr.	(58,589)
Court Reporter	Abolish	1/1.0	Civil Division	(58,589)
Court Reporter	Abolish	1/1.0	Children's Division	(58,589)
Full Time Ct. Comm (Hourly)	Abolish	1/1.0	Circuit Court	(41,087)
Court Reporter State	Abolish	1/1.0	Civil Division	(64,040)
Legal Counsel Chld Supp 1	Create	1/1.0	Civil Division	85,835
Paralegal	Create	1/1.0	Civil Division	51,069
TOTAL				(720,127)

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Family Court Commissioner	Expenditure	\$ 3,631,031	\$ 3,705,186	\$ 4,537,729	\$ 832,543
	Abatement	(2,624,273)	(2,461,314)	(2,284,836)	176,478
	Revenue	247,673	274,751	284,023	9,272
	Tax Levy	\$ 759,085	\$ 969,121	\$ 1,968,870	\$ 999,749
Register in Probate	Expenditure	\$ 2,356,371	\$ 2,390,111	\$ 2,359,285	\$ (30,826)
	Abatement	(263,742)	(274,817)	(272,539)	2,278
	Revenue	489,963	520,310	502,310	(18,000)
	Tax Levy	\$ 1,602,666	\$ 1,594,984	\$ 1,584,436	\$ (10,548)
County Funded State Court Services	Expenditure	\$ 43,576,651	\$ 41,330,473	\$ 45,266,636	\$ 3,936,163
	Abatement	(6,706,269)	(6,873,314)	(6,893,442)	(20,128)
	Revenue	9,773,542	9,376,425	11,695,956	2,319,531
	Tax Levy	\$ 27,096,840	\$ 25,080,734	\$ 26,677,238	\$ 1,596,504

MISSION

The mission of Combined Court Related Operations is to provide judges, attorneys, persons proceeding without an attorney and all other persons involved in circuit court proceedings or other functions of the circuit court with courteous, proficient and professional services which facilitate the operations of the circuit court system.

DEPARTMENT DESCRIPTION

The Department of Combined Court Related Operations includes the following three divisions: Family Court Commissioner, Register of Probate and County Funded State Court Services, which includes the Clerk of Circuit Court.

ADOPTED 2007 BUDGET

DEPT: COMBINED COURT RELATED OPERATIONS

UNIT NO. 2000
FUND: General - 0001

The **Family Court Commissioner Division** has three sections: the General Office Unit, Child Support Enforcement Unit and Family Court Mediation Services Unit.

The *General Office Unit* conducts hearings for the family matters of separation, divorce, and domestic abuse cases. This unit also provides clerical support for these activities. A portion of salaries for this unit are internally charged to the Child Support Enforcement Unit for services provided to that unit.

The *Child Support Enforcement Unit* provides support to Child Support Enforcement in coordination with the County Funded State Court Services and the Family Courts. This unit conducts the paternity hearings and monitors the job search task for those individuals liable for child support. This unit also receives staff support from the General Office Unit.

The *Family Court Mediation Services Unit* was created in 1989 to provide mediation services and custody studies for the Family Courts as mandated by Section 767.11, Wisconsin Statutes. Costs of mediation and custody studies are funded by user fees, filing fees and from a portion of the fee for marriage licenses.

The **Register in Probate Division** has two sections, the Probate Administration Unit and Probate Court Support Unit.

The *Probate Administration Unit* provides administrative services for the probate system. It maintains all wills deposited for safekeeping or filed for probate, all probate records of estates, trusts, guardianships of persons and estates, conservatorship, protective placements and involuntary commitments; provides information on probate procedures, practices and the status of pending probate proceedings; verifies disbursements and assets in guardianship accounts; collects probate filing fees; issues certified copies of probate records; microfilms probate records and processes originals for destruction; provides the mechanism and direct public services for informal administration of estates; provides legal services associated with procedural requirements for final settlements of estates and enforcement of time limits for filing estate inventories and guardianship accounts and for closing estates; and certifies appeal records to the Court of Appeals.

The *Probate Court Support Unit* assists the courts assigned probate jurisdiction in adjudicating matters involving probate, trusts, guardianships of persons and estates, conservatorship, protective placements, involuntary commitments, temporary restraining orders and injunctions in harassment cases.

The **County Funded State Court Services Division** consists of three sections; the Chief Judge, Alternatives to Incarceration, and the Clerk of Circuit Court. The Clerk of Circuit includes the following divisions: Administration, Criminal, Civil, and Children's. 2006 was the last year with the Domestic Violence Judicial Oversight Grant.

The *Chief Judge* is the Administrative Chief of the First Judicial Administrative District which is solely comprised of Milwaukee County. The Chief Judge is responsible for the oversight of administration of judicial activities in the 47 Circuit Courts within the District.

The *Alternatives to Incarceration* section was created in 2001 to recognize the incorporation of the Non-Departmental Alternatives to Incarceration budget (Org. 1940) into the County Funded State Court Services Division of Combined Court Related Operations. The programs under this section are designed to reduce pretrial failure to appear and re-arrest rates, enhance public safety, reduce overcrowding at the Criminal Justice Facility and House of Correction and enhance the processing and adjudication of criminal cases. The Chief Judge and the Judicial Review Coordinator are responsible for managing and monitoring pretrial contracts, programs, and program outcomes. In addition, a Pretrial Services Advisory Board meets regularly to review program activity, outcomes and recommendations regarding program development.

The **Clerk of Circuit Court** has four divisions: Administration, Criminal, Civil and Children's.

The *Administration Division*, under direction of the Clerk of Circuit Court/Court Services Director, plans, directs and coordinates the operations of all the divisions of the Circuit Court. It includes General Administration, Budget and Accounting, Appeals, Jury Management, and Management Information units. The Administration Division coordinates budget preparation, accounting controls, cash management and investments, personnel, courts

ADOPTED 2007 BUDGET

DEPT: COMBINED COURT RELATED OPERATIONS

UNIT NO. 2000
FUND: General - 0001

automation, jury management and the purchase and distribution of equipment and supplies, prepares statistical reports for the court system, and prepares cases for appeal to the State Appellate Court.

The courts in the *Criminal Division* hear, try and determine all matters for pretrial, trial and post-conviction proceedings in felony, misdemeanor and traffic matters. In addition, the Misdemeanor Courts conduct proceedings on matters in which jury demands have been filed in the municipal courts in Milwaukee County. The Clerk of Circuit Court, Criminal Division, consults with litigants and attorneys on procedural matters; processes the records for the court; receives cases from the municipal courts; accounts for and disburses fees and fines to the County Treasurer; prepares judgment rolls and case records; issues warrants and necessary documents for court actions including the issuance of occupational licenses in operating while intoxicated cases, and maintains records for the automated JUSTIS System.

In the *Civil Division*, the Civil Courts adjudicate small-claims, large claims, replevin and eviction actions. The Clerk of Circuit Court consults with litigants and attorneys on procedural matters, calculates costs and records judgments. This section maintains the central court files for civil and family matters. The Civil Section directs the work of the clerical staff of the court, assigns and calendars all cases in the Civil Division of the Circuit Court and supervises the processing of civil appeals to the State Court of Appeals. The Civil Division includes Family Courts which hear all actions affecting the family as set forth in Chapter 767, Wisconsin Statutes.

The Clerk of Circuit Court, *Children's Division*, consults with petitioners, court-appointed guardians, probation officers and other officials. The Children's Courts exercise jurisdiction over matters involving persons under the age of 18 years regarding delinquency, dependency, neglect, guardianships, detention and termination of parental rights. This section directs the preparation of legal processes, court orders and vouchers and maintains and files Children's Court records, including disposition of cases. This section also processes termination of parental rights proceedings, agency adoptions and documents filed in all adoption proceedings (Chapters 48 and 882).

BUDGET HIGHLIGHTS

DEPARTMENTAL

- Personal Services expenditures without fringe benefits increase \$240,681 over the 2006 amount. This increase in cost is primarily due to higher budgeted expenditures for salaries.
- Funded positions decrease 5.5, from 280.7 to 275.2. This decrease is due to abolishment and unfunding of positions as well as a personal services lump sum adjustment.
- Expenditures for Services increase \$2,408,935 primarily due to including the expenditure authority for Alternatives to Incarceration programming among professional services contracts for 2007. In the 2006 Budget, this expenditure authority was placed in an allocated contingency within Combined Court Related Operations.
- Other Charges decrease \$2,163,582 due to moving expenditure authority for Alternatives to Incarceration (as detailed above).
- Milwaukee County is responsible for certain costs associated with the operation of the State Circuit Court System. Some of these costs are partially reimbursed with revenues from the State of Wisconsin. Fees paid to outside vendors by Combined Court Related Operations are necessary to support court proceedings as determined by a judicial officer. The fee amounts are determined either by State Statute or local judicial directive, as approved by the Chief Judge of the First Judicial District. The table below highlights the major fees paid by all Milwaukee County court divisions in subsidizing The State Circuit Court System.

ADOPTED 2007 BUDGET

DEPT: COMBINED COURT RELATED OPERATIONS

UNIT NO. 2000
FUND: General - 0001

Major Expenses	2006 Budget	2007 Budget	2006/2007 Change
Legal Fees-General	\$ 400,000	\$ 350,000	\$ (50,000)
Guardian ad Litem Fees	2,229,611	2,485,000	255,389
Adversary Counsel Fees	1,300,000	1,330,000	30,000
Psychiatrist Fees	470,000	504,000	34,000
Transcript Fees Outside Services	145,850	140,250	(5,600)
Interpreter Fees	236,920	266,500	29,580
Juror Expenses (Meals, Hotel, Fees)	753,100	758,500	5,400
TOTAL	\$5,535,481	\$5,834,250	\$ 298,769

- The State of Wisconsin has appropriated \$18.7 million for payments to counties under the Circuit Court Support Grant Program for State fiscal years 2006-2007. A county's circuit court support payment is based on the following: 1) \$42,275 is paid for each county's circuit court branch, with shared branches serving overlapping counties receiving a proportional share of this amount based on judicial weighted caseload; 2) \$10,000 is provided for each county with one or fewer branches; and 3) remaining funds available under the State's appropriation are apportioned to counties having more than one branch, based on population.
- For 2007, \$6,155,915 is budgeted for the Circuit Court Support Grant, an increase of \$2,570,243 from the 2006 Budget. This variance is mostly due to recognizing an additional payment – a third payment in 2007. This is because, in the state's 2008/2009 budget, there may be a new method of allocating the county revenue, therefore, the payment the courts receive in January of 2008 will be recognized in the 2007 budget rather than in the 2008 budget as had been in the past.
- For 2007, the Combined Court Related Operations will be unable to expend against the revenue from the one additional state court support payment until the revenue is received.
- The State also reimburses counties to offset costs related to Guardian ad Litem (GAL) services. During State fiscal years 2006-2007, \$4,738,500 is appropriated to be distributed to counties based on each county's proportionate share of: 1) court branches; 2) revenue generated by the circuit court support fee; and 3) the number of cases that would likely involve

GAL services (case filings under Chapters 48, 55, 767, and 880, Wisconsin Statutes).

- GAL expenditures are estimated to increase \$255,000 in 2007. Revenue from the State for GAL services is estimated to decrease by \$10,000. In 2004 and 2005 an additional revenue appropriation of approximately \$2 million and \$1 million respectively was included in the courts budget to offset these GAL costs. In the 2006 budget, the courts received a lump sum reduction in personnel services of \$1,079,160 to offset this revenue shortfall. To date, the courts have not received any increases in revenues. For 2007, this lump sum reduction is restored.
- The 2007 Budget provides for bailiff services from the Office of the Sheriff that are crosscharged to the Combined Court Related Operations at a cost of \$9,408,822. The Bailiff Services Unit is authorized with 81 Deputy Sheriff 1, three Deputy Sheriff Sergeants, one Deputy Sheriff Captain, and one Clerical Assistant 1 positions. The budgeted positions provide coverage for the following 74 posts:

BAILIFF POSTS	
Felony (including preliminary)	27
Misdemeanor and Traffic	19
Intake Court	2
Small Claims	2
Family Branches & Commissioners	8
Children's Court Judges & Commissioners	15
Traffic Court Commissioner	1
Total Posts	74

- The Chief Judge and Sheriff are requested to develop a service level agreement for the provision of bailiff services in 2007. This agreement shall include, but not be limited to, the deployment of bailiff personnel and the methodology by which charges for such services shall be charged. The service level agreement shall be presented to the Committees on Judiciary, Safety and General Services and Finance and Audit for consideration at its January 2007 meetings. In addition, the Chief Judge and Sheriff may explore the enhancement of bailiff services through the use of non-sworn staff. Any proposal to use non-sworn staff shall

ADOPTED 2007 BUDGET

DEPT: COMBINED COURT RELATED OPERATIONS

UNIT NO. 2000

FUND: General - 0001

first be presented to the County Board for review and approval.

- The crosscharges to the Child Support program from the Family Court Commissioner, District Attorney, and Clerk of Circuit Court are limited to the 66 percent federal revenue offset. The remaining 34 percent of costs not eligible for federal revenue offset are charged back to Combined Court Related Operations in the amount of \$1,012,529. 2007 is the first time charges have been limited and are a reflection of the common practice employed by other counties in Wisconsin.

FAMILY COURT COMMISSIONER DIVISION

- Personal Services expenditures without fringe benefits decrease \$42,234, from \$1,883,637 to \$1,841,403. Funded positions decrease 4.0, from 28.5 to 24.5.
- The Family Court Commissioner IV-D section provides support to the Department of Child Support Enforcement in coordination with the Sheriff, County Funded State Court Services and the Family Courts. The 2007 cross charge issued to the Department of Child Support is \$1,985,027.
- The \$273,365 cost contained in the Family Court Mediation Services section is offset with revenues collected from filing fees in certain family cases, user fees for mediation and custody study services, and from a portion of marriage licenses. If, during 2007, the actual revenue received from these sources exceeds actual expenditures, the State mandates that the excess revenue be set-aside in a reserve account to offset future operating costs in this section. For 2007, a contribution of \$30,523 from the reserve is budgeted for a zero tax levy in this section.
- The 2006 Audit of Milwaukee County's Combined Court Related Operations contained a recommendation from the National Center for State Courts to expand pro se assistance to unrepresented litigants to increase courtroom efficiency. One Legal Counsel Courtsposition and one Paralegal Courts position are created for expanded service in the pro se clinic.

REGISTER IN PROBATE DIVISION

- Personal Services expenditures without fringe benefits decrease \$66,350, from \$997,127 to \$930,777. Funded positions decrease 2.0 positions from 18.0 to 16.0.
- Legal Fees decrease \$20,000 from \$170,000 to \$150,000 due to a decrease in the number of cases the Legal Aid Society is handling for Milwaukee County.
- Guardian ad Litem fees increase by \$20,000 from \$165,000 to \$185,000 as a result of increased appointments.
- Revenue from the State to offset GAL court costs for the Register in Probate Division decreases \$3,000 from \$90,370 to \$87,370.

COUNTY FUNDED STATE COURT SERVICES DIVISION

- For the County Funded State Court Services Division, Personal Services expenditures without fringe benefits increased \$349,265. This increase is due primarily to the restoration of the \$1,079,160 lump sum reduction included in the Clerk of Courts 2006 budget. The lump sum reduction was included in anticipation of the receipt of additional state revenue to offset this amount. No additional received has been received to date.
- For 2007, funded positions increase 0.5 from 234.2 to 234.7 due primarily to abolishment of positions and a personal services lump sum adjustment.
- Nine FTEs are abolished in the Clerk of Courts budget. Four FTEs (six positions) are due to the completion of the Domestic Violence Judicial Oversight Grant. This Federal grant began in 1999 and continued through 2006. The total amount received was \$7.1 million. In addition, four FTEs of court reporter have been abolished, one of which was state funded. The final position that is being abolished is one FTE of Full Time Court Commissioner (Hourly).
- A total of \$2,062,596 is budgeted in the Alternatives to Incarceration section to provide funding for programs developed by the Chief

ADOPTED 2007 BUDGET

DEPT: COMBINED COURT RELATED OPERATIONS

UNIT NO. 2000

FUND: General - 0001

Judge's Work Group on Pretrial Services. This is the same amount as budgeted in 2006. As in 2006, revenue from the State of \$177,529 will be received for the Operating While Intoxicated (OWI) program. Other than the revenue received for the OWI program, Alternatives to Incarceration programs are entirely levy funded. Contracts with previous vendors continue in 2007. The Chief Judge is responsible for managing and monitoring the pretrial programs developed by the Chief Judge's Work Group for Pretrial Services.

- One position of Audio Visual Technician, created in 1999 for the video conferencing initiative in the courts, is continued at a Personal Services cost of \$78,032 and offset with \$65,000 in Federal Justice Assistance Grant (JAG) revenue for a total levy commitment of \$13,032. The revenue amount was approved by the County Board in spring 2006 when Milwaukee County was awarded the grant. The initiative allows court participants in certain cases to appear via video and telephone link-ups. The goal is to reduce the cost of transporting inmates, especially from remote facilities, and to lessen the security risk to the community.
- Juror costs are budgeted at \$758,500 for 2007, an increase of \$5,400 from 2006. This includes \$670,000 for Juror Fees, \$78,500 for Juror Meals and \$10,000 for Juror Hotel bills.
- Appropriations for capital items are \$16,905 for replacement of two copy machines.
- An appropriation of \$25,000 is provided in a major maintenance account to repair inmate bullpens (service provided through DPW-Facilities Management).
- State reimbursement increases \$2,622,791 mostly due to the recognition of one additional state court support payment. The January 1 payment historically was recognized in that year, however, the January 1, 2008 payment will be recognized in the courts 2007 budget. This is because the state may change the allocation methodology in the 2008/2009 biannual budget. For 2007, the Combined Court Related Operations will be unable to expend against the revenue from the one additional state court support payment until the revenue is received.

- For 2007, the Permanency Plan Review Project has expenditure authority of \$624,473, which is offset with State revenue. The project provides children in an out-of-home situation with a review every six months by the court. Revenue from the Bureau of Child Welfare funds six full-time equivalents, These FTEs are listed below (and are in addition to the positions included in the Personnel Changes table) for abolishment if State funding is discontinued
 - 2.0 FTE Clerical Asst. 1
 - 1.5 FTE Dep. Clerk Crt. Jud. Asst.
 - 1.0 FTE Adm. Asst. 2 Prm. Plan Rev.
 - 1.5 FTE Full-time Court Commr.
- Revenues from the Interest on Investments have increased \$100,000 from \$400,000 to \$500,000 in 2007 due to realigning monies at financial institutions and seeking better returns.
- Revenue in Legal Fee Recovery decreased \$40,000 from \$255,000 to \$215,000 in 2007 for GAL reimbursements.
- The Clerk of Circuit Court is requesting authority to enter into the following Professional Service Contracts in 2007. They are included in this budget for County Board approval in lieu of separate review and approval during the budget year. These contracts are with an identified vendor.

Contract Amount	Description	Provider
\$105,000	WCS-Drug Testing	WI Comm Svs
\$300,000	WCS-OWI Project	WI Comm Svs
\$1,656,496	Mental Health Intervention	Justice 2000
\$1,533,700	Court Appointed Attorneys	Legal Aid Society

- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred

ADOPTED 2007 BUDGET

DEPT: COMBINED COURT RELATED OPERATIONS

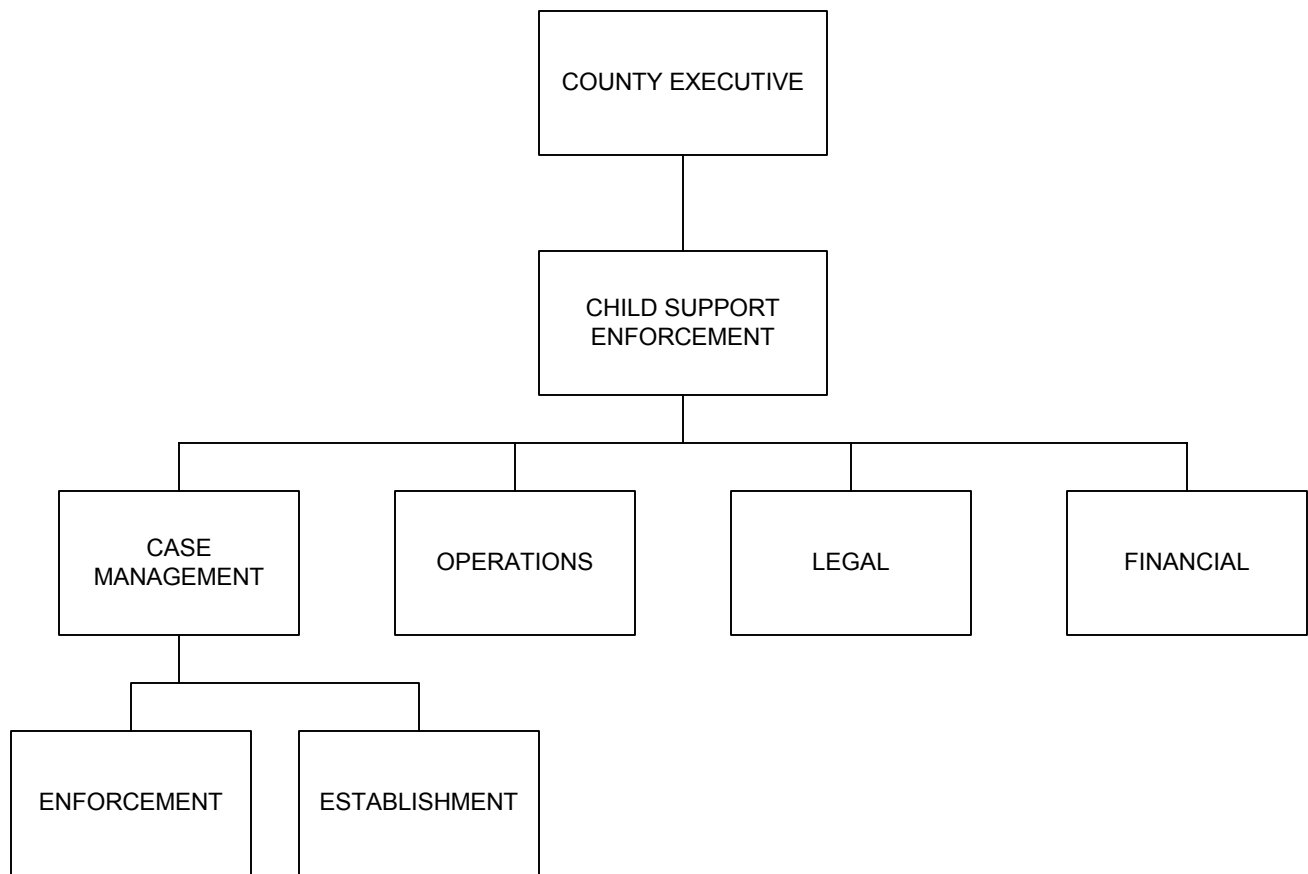
UNIT NO. 2000

FUND: General - 0001

against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in

violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

DEPARTMENT OF CHILD SUPPORT



ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF CHILD SUPPORT**UNIT NO.** 2430**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

The Department of Child Support implements and administers the Child Support Enforcement Act pursuant to Title IV-D of the Federal Social Security Act and Sections 49.22 and 59.53(5) of the Wisconsin Statutes, under contract with the State Department of Workforce Development. Title IV-D of the Federal Social Security Act applies to custodial parents receiving public assistance. Cases are referred by the Department of Human Services, W-2 agencies and the Milwaukee Bureau of Child Welfare when a custodial parent or child is

eligible for any one of a variety of benefits. The Department of Child Support works cooperatively with other County departments to comply with the IV-D program mandates. Title IV-D legislation requires the Department to provide services to locate parents, establish paternity, enforce and establish child support and medical support orders. Non-W-2 custodial parents may also apply to receive the Child Support Services that are provided to IV-D eligible custodial parents.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 7,647,776	\$ 8,353,500	\$ 8,712,897	\$ 359,397
Employee Fringe Benefits (EFB)	4,785,201	4,845,416	7,186,815	2,341,399
Services	1,202,367	1,626,322	1,413,178	(213,144)
Commodities	116,372	130,926	117,834	(13,092)
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	217,098	16,484	16,484	0
Capital Contra	0	0	0	0
County Service Charges	4,787,982	4,787,241	5,028,370	241,129
Abatements	(1,270,466)	(1,454,942)	(1,598,969)	(144,027)
Total Expenditures	\$ 17,486,330	\$ 18,304,947	\$ 20,876,609	\$ 2,571,662
Direct Revenue	1,287,638	1,250,868	1,519,604	268,736
State & Federal Revenue	16,412,621	17,113,666	18,444,474	1,330,808
Indirect Revenue	0	0	1,012,529	1,012,529
Total Revenue	\$ 17,700,259	\$ 18,364,534	\$ 20,976,607	\$ 2,612,073
Direct Total Tax Levy	(213,929)	(59,587)	(99,998)	(40,411)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 170,313	\$ 232,994	\$ 202,043	\$ (30,951)
Courthouse Space Rental	396,960	413,576	393,126	(20,450)
Tech Support & Infrastructure	415,554	480,126	500,152	20,026
Distribution Services	43,116	55,801	63,768	7,967
Telecommunications	38,866	44,234	34,333	(9,901)
Record Center	52,515	30,752	27,201	(3,551)
Radio	0	0	0	0
Computer Charges	432	0	89,656	89,656
Applications Charges	152,716	197,459	233,236	35,777
Total Charges	\$ 1,270,472	\$ 1,454,942	\$ 1,543,515	\$ 88,573
Direct Property Tax Levy	\$ (213,929)	\$ (59,587)	\$ (99,998)	\$ (40,411)
Total Property Tax Levy	\$ 1,056,543	\$ 1,395,355	\$ 1,443,517	\$ 48,162

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF CHILD SUPPORT**UNIT NO.** 2430**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 7,647,776	\$ 8,353,500	\$ 8,712,897	\$ 359,397
Employee Fringe Benefits (EFB)	\$ 4,785,201	\$ 4,845,416	\$ 7,186,815	\$ 2,341,399
Position Equivalent (Funded)*	191.0	193.1	190.8	(2.3)
% of Gross Wages Funded	93.9	95.0	99.6	4.6
Overtime (Dollars)**	\$ 96	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Office Support Asst. 2	Unfund	4/4.00	Child Support	\$ (122,696)
Clerical Asst. 1	Unfund	1/1.00	Child Support	(34,304)
Fiscal Asst. 1	Unfund	2/2.00	Child Support	(67,864)
Child Support Coord.	Unfund	2/2.00	Child Support	(102,224)
Human Service Worker	Unfund	1/1.00	Child Support	(46,808)
			TOTAL	\$ (373,896)

MISSION

The Department of Child Support, through the utilization of community resources, promotes family stability by creating a better quality of life for the children of Milwaukee County.

DEPARTMENT DESCRIPTION

The Department has four divisions: Case Management (Establishment and Enforcement), Financial, Legal and Operations.

The **Case Management Division** includes the Establishment and Enforcement areas and monitors approximately 138,000 cases annually for establishment and enforcement of child support obligations. This division responds to customer service inquiries from case participants via the telephone, email, or walk-in services. In addition, the division also handles medical support orders and works with other states and tribes to establish paternity and support orders as well as enforce existing orders.

Establishment includes multiple functions including: initiation of cases, establishment of paternity, and establishment of case support orders. This area

receives referrals from W-2 agencies, the Department of Health and Human Services (DHHS), individuals applying for services, Foster Care and Kinship Care providers. Initiation reviews data and schedules establishment interview appointments. Interviewing mothers and potential fathers to determine whether court action is appropriate is the primary responsibility of establishment paralegals. Interviews take place at the Courthouse, W-2 sites, the DHHS, and the Children's Court Center.

Enforcement monitors cases to ensure timely payment of child support orders and, if necessary, takes administrative and/or legal action to enforce payment. Staff locates parents who are delinquent in support and find income and assets that may be used to satisfy support orders. This area also monitors automated delinquency reports, sends enforcement warning letters to delinquent payers, and sends income withholding notices to employers when employment is reported by the payer, the payee, or through the Federal or State new-hire directories. Applicants for child support services automatically receive tax intercept services. The Internal Revenue Service (IRS) and the State Department of Revenue (DOR) intercept tax refunds

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF CHILD SUPPORT

UNIT NO. 2430

FUND: General - 0001

due to support payers who have outstanding support debts. Personnel have begun to utilize new enforcement tools to collect child support arrears including: Financial Institution Data Match (FIDM), Lien Docket, and Recreational License Suspension.

The **Financial Division** is responsible for maintaining Milwaukee County family court orders on KIDS, the statewide support computer system. Personnel are charged with entering all court orders on KIDS ensuring that support payments properly pay out to the custodian as ordered. This division processes an average of 3,000 court orders per month.

Additionally, staff monitors reports allowing payments to flow through the case accounts and pay out in an accurate, timely manner. Staff are responsible for manually allocating payments to cases which cannot be processed automatically by pulling files and receipts to help co-workers review cases and printing payment records for the courts, participants, agencies and co-workers. The division completes financial record reviews for cases that are placed upon the State Support Lien Docket.

The **Legal Division** is responsible for representing the Department of Child Support Enforcement in more than 600 family court hearings per week in Milwaukee County. The division's attorneys represent the Department and the State of Wisconsin before the County's family court judges and family court commissioners. They also appear, as needed, in probate and bankruptcy proceedings affecting the Department's cases.

The **Operations Division** provides support services to department managers, including budget preparation and payroll services.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase \$359,397, from \$8,353,500 to \$8,712,897.
- FTEs decrease 2.3, from 193.1 to 190.8. This overall decrease is due to the unfunding of positions and is partially offset by a decrease in the personal services lumpsum.

- The Federal Government allocates money to the State for Child Support Enforcement based upon the following measures:

- Paternity establishment
- Establishment of support orders
- Collection of current support obligations
- Collection of child support arrears
- Cost effectiveness

All of the first \$12.34 million of the State's allocation is passed through to the county child agencies plus 30 percent of the additional remaining balance. Milwaukee has nearly 40 percent of the state's cases and its estimated allocation for 2007 of \$4.1 million represents approximately 31 percent of the total distribution.

- The 2007 Budget is based on the Department meeting certain performance standards in order to achieve full incentive revenue of \$4,100,000 under the terms of the State/County contract. This reflects an increase of \$22,237 over 2006 budgeted revenue and assumes 100 percent achievement of the performance standards. The performance revenue in 2007 is based on the following levels of performance standards and begins with a baseline established on September 30, 2006:
 - Maintain paternity performance at current level.
 - Maintain current support and arrears collections at present level.
 - Increase order establishment rate 1.0 percentage point to 80 percent.
- If during 2007 the amount of actual performance revenue exceeds the amount of budgeted revenue, the surplus is to be recorded in a special revenue account, titled Revenue from Other Governmental Units. These funds can only be expended via an appropriation transfer requiring approval of the County Executive and County Board.
- In past years, all incentive revenue expended on the child support program could draw down additional federal dollars based upon the 66 percent match. Under the terms of the Federal Deficit Budget Reduction Act beginning on October 1, 2007 the Department may no longer

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF CHILD SUPPORT

UNIT NO. 2430

FUND: General - 0001

attain federal match for the expenditure of incentive revenue. The cost to the Department for 2007 in comparison to 2006 is estimated at \$2,000,000.

- Due to County-wide fiscal constraints and the loss of federal match for expenditure of incentive revenue, the following 10 positions (10 FTEs) are unfunded for a total cost savings, excluding fringe benefits, of \$373,896: four Office Support Assistant 2, one Clerical Assistant 1, two Fiscal Assistant 1, two Child Support Coordinators, and one Human Service Worker.
- Due to County-wide fiscal constraints and the loss of federal match for expenditure of incentive revenue, a 10 percent expenditure reduction, excluding fringe benefits is taken.
- General Purpose Revenue (GPR) from the Wisconsin Department of Workforce Development (DWD) is budgeted at \$1,323,000. If this revenue is not realized, Child Support Enforcement would need to reduce expenditures by the amount of the unrealized revenue during 2007 to meet the department budget. This includes the possibility of additional personnel reductions listed below (these reductions are in addition to the 10 positions already included in the Personnel Changes table to be unfunded):
 - 2 FTE Legal Counsel Child Support 1
 - 8 FTE Child Support Specialist
 - 5 FTE Paralegal CS
- The crosscharges to the Child Support program from the Family Court Commissioner, District Attorney and Clerk of Circuit Court are limited to the 66 percent federal revenue offset. The remaining 34 percent that is not eligible for federal revenue offset is charged back to Combined Court Related Operations in the amount of \$1,012,529. 2007 is the first time Family Court Commissioner and Clerk of Circuit Court charges have been limited and are a reflection of the common practice employed by other Counties in Wisconsin. Acceptance of the entire charge, as done in past years, would require the unfunding of an additional 25 to 30 positions, as performance revenue would drop to the 80 percent guaranteed amount at a cost of \$2,000,000.

The following table details the crosscharges Child Support receives from the serving departments in 2007:

CROSSCHARGES FROM OTHER COUNTY AGENCIES			
	2006 Budget	2007 Budget	2006/2007 Change
Family Court			
Commissioner	\$2,168,088	\$ 1,985,027	\$ (183,061)
Clerk of Court	740,653	989,721	249,068
District Attorney	151,122	148,937	(2,185)
TOTAL	\$3,059,863	\$ 3,123,685	\$ 63,822

- The Department will continue the cooperative agreement to provide telephone customer service for child support in Racine County. The Call Center program began in 2006 as a pilot project and has been successful. For 2007 revenue is budgeted at \$25,000. In addition, the Department is currently marketing this service to other counties.
- During 2006, three positions (1.5 FTEs) of Child Support Assistant were created to accommodate increased demand for the Call Center anticipated to result if Milwaukee County Child Support Enforcement begins providing telephone customer service to additional counties. These positions will remain unfilled in 2007 if additional revenues from other counties are not available to offset the increased cost for the positions.
- The cost of one Economic Support Specialist (ESS) is again crosscharged to Child Support from DHHS to reflect the role of a dedicated ESS worker on cases in which Income Maintenance and Child Support issues intersect. Through this initiative both departments can improve their performance standards by enhancing the accuracy of the data maintained in the KIDS database.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF CHILD SUPPORT

UNIT NO. 2430

FUND: General - 0001

certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county

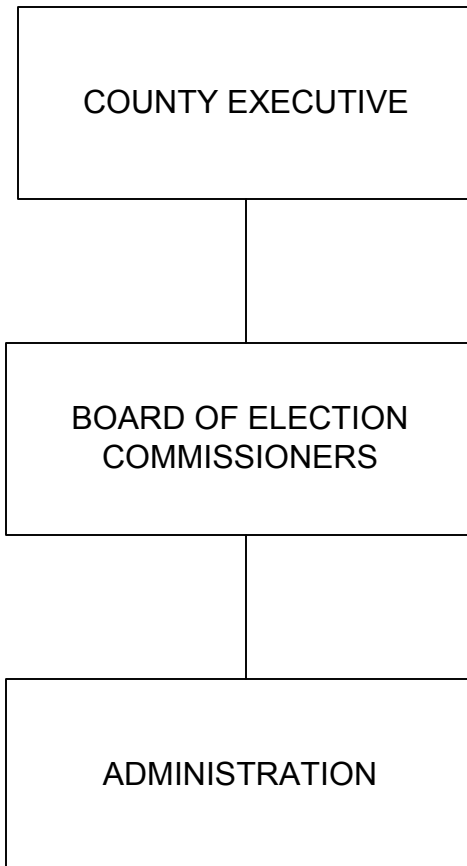
officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ELECTION COMMISSION

COUNTY EXECUTIVE

BOARD OF ELECTION
COMMISSIONERS

ADMINISTRATION



ADOPTED 2007 BUDGET**DEPT:** ELECTION COMMISSION**UNIT NO.** 3010**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Sections 7.10, 7.21 and 7.60 of the Wisconsin Statutes, this department prepares, prints, distributes and has custody of ballots, including absentee, Braille and sample ballots; canvasses returns and certifies them to the State Elections Board; advertises all elections held on a Federal, State and County-wide basis in community and minority newspapers; distributes, receives and verifies the legality of nomination papers and recall petitions filed; receives Code of Ethics forms; audits campaign finance reports and registration forms of candidates and committees; maintains election

records and files; prorates charges to municipalities and school boards for election services provided; reviews election laws; conducts recall elections; conducts recount proceedings and special elections; issues certificates of election to County Supervisors, the County Executive and five County constitutional officers; provides a statistical election booklet every other year; prints Congressional, Supervisor, State Senate and Assembly maps; and attends meetings relative to the office.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 141,643	\$ 195,148	\$ 184,765	\$ (10,383)
Employee Fringe Benefits (EFB)	92,236	95,580	112,002	16,422
Services	276,097	689,503	287,283	(402,220)
Commodities	1,143	1,700	1,700	0
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	100,834	102,900	100,986	(1,914)
Abatements	(96,092)	(99,035)	(95,084)	3,951
Total Expenditures	\$ 515,861	\$ 985,796	\$ 591,652	\$ (394,144)
Direct Revenue	27,964	44,783	28,010	(16,773)
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 27,964	\$ 44,783	\$ 28,010	\$ (16,773)
Direct Total Tax Levy	487,897	941,013	563,642	(377,371)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 14,716	\$ 12,820	\$ 9,288	\$ (3,532)
Courthouse Space Rental	51,396	53,561	53,299	(262)
Tech Support & Infrastructure	7,224	8,484	12,219	3,735
Distribution Services	107	291	160	(131)
Telecommunications	478	563	415	(148)
Record Center	4,149	8,456	1,225	(7,231)
Radio	0	0	0	0
Computer Charges	2,587	5,019	2,939	(2,080)
Applications Charges	10,297	9,841	13,448	3,607
Total Charges	\$ 90,954	\$ 99,035	\$ 92,993	\$ (6,042)
Direct Property Tax Levy	\$ 487,897	\$ 941,013	\$ 563,642	\$ (377,371)
Total Property Tax Levy	\$ 578,851	\$ 1,040,048	\$ 656,635	\$ (383,413)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** ELECTION COMMISSION**UNIT NO.** 3010**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 141,643	\$ 195,148	\$ 184,765	\$ (10,383)
Employee Fringe Benefits (EFB)	\$ 92,236	\$ 95,580	\$ 112,002	\$ 16,422
Position Equivalent (Funded)*	6.8	8.1	7.1	(1.0)
% of Gross Wages Funded	100	100	100	0
Overtime (Dollars)**	\$ 2,469	\$ 25,392	\$ 13,833	\$ (11,559)
Overtime (Equivalent to Position)	0.6	1.2	0.6	(0.6)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Election Clerk	Unfund	1/.48	Election Commission	(11,625)
			TOTAL	\$ (11,625)

MISSION

The mission of the Milwaukee County Election Commission is to administer Federal, State, County and Municipal elections in a manner that assures public confidence in the accuracy, efficiency and fairness of the election process and to enforce State election and campaign finance laws.

DEPARTMENT DESCRIPTION

The Election Commission budget includes the following two programs:

1. Spring Elections – The primary and general elections held in the spring are Judicial, County, municipal and school board elections. Municipalities reimburse the County for their share of expenses. The County must absorb all costs for Federal, State, Judicial and County elections. In presidential election years, there is also a presidential preference election.
2. Fall Elections – The primary and general elections held in the fall are primarily State and national elections, with the exception of elections for County constitutional officers. Almost all costs of Fall elections are not reimbursed to the County and are, therefore, tax levy.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits decrease by \$10,383 from \$195,148 to \$184,765. This is primarily due to the unfunding of 0.48 FTE of an Election Clerk position.
- The workload of the Election Commission varies significantly from year to year according to the number and type of elections anticipated. Because 2007 is a two-election year as opposed to a four-election year, various appropriations decrease, including the following:
 - The appropriation for Ballots and Election Supplies decreases \$371,029 from \$600,000 to \$228,971.
 - The appropriation for Election Clerks who assist in the Election Commission Office during peak activity decreases \$9,105 from \$20,974 to \$11,869.
 - Revenues generated from holding elections decrease by \$16,773 from \$44,283 to \$27,510 based on actual experience.
- All fees remain at the 2006 level.
- All departments are required to operate within their expenditure appropriations and their overall

ADOPTED 2007 BUDGET**DEPT:** ELECTION COMMISSION**UNIT NO.** 3010**FUND:** General - 0001

budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to

make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY				
	<u>2005 Budget</u>	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
Spring				
Elections	2	2	2	2
Recall Elections	0	0	0	0
Recall Petitions	0	0	0	0
Recall Hearings	0	0	0	0
Referenda	0	9	4	6
Special Elections	0	0	1	1
Candidate Financial Statement	70	70	65	65
Nomination Papers	0	0	0	0
Ballot Set-up and Proofing	2	2	2	2
Challenge	0	0	0	0
Recounts	0	0	0	0
Statistical Book	1	1	0	0
Braille Conversions	2	2	2	2
Fall				
Elections	0	0	2	0
Recall Elections	0	0	2	0
Recall Petitions	0	0	2	0
Recall Hearings	0	0	2	0
Referenda	0	0	0	0
Special Elections	0	0	1	0
Candidate Financial Statement	70	70	75	65
Nomination Papers	0	0	12	0
Ballot Set-up and Proofing	0	0	4	0
Challenge	0	0	1	0
Recounts	0	0	0	0
Braille Conversions	0	0	2	0

Service

Copies

Copies of Statutes

Copies of Campaign Finance/Bookkeeping Manuals

Copies of Statistical Booklet of prior elections

Ballots, programming, election supplies for municipalities and school Boards

Fee

\$.20/sheet

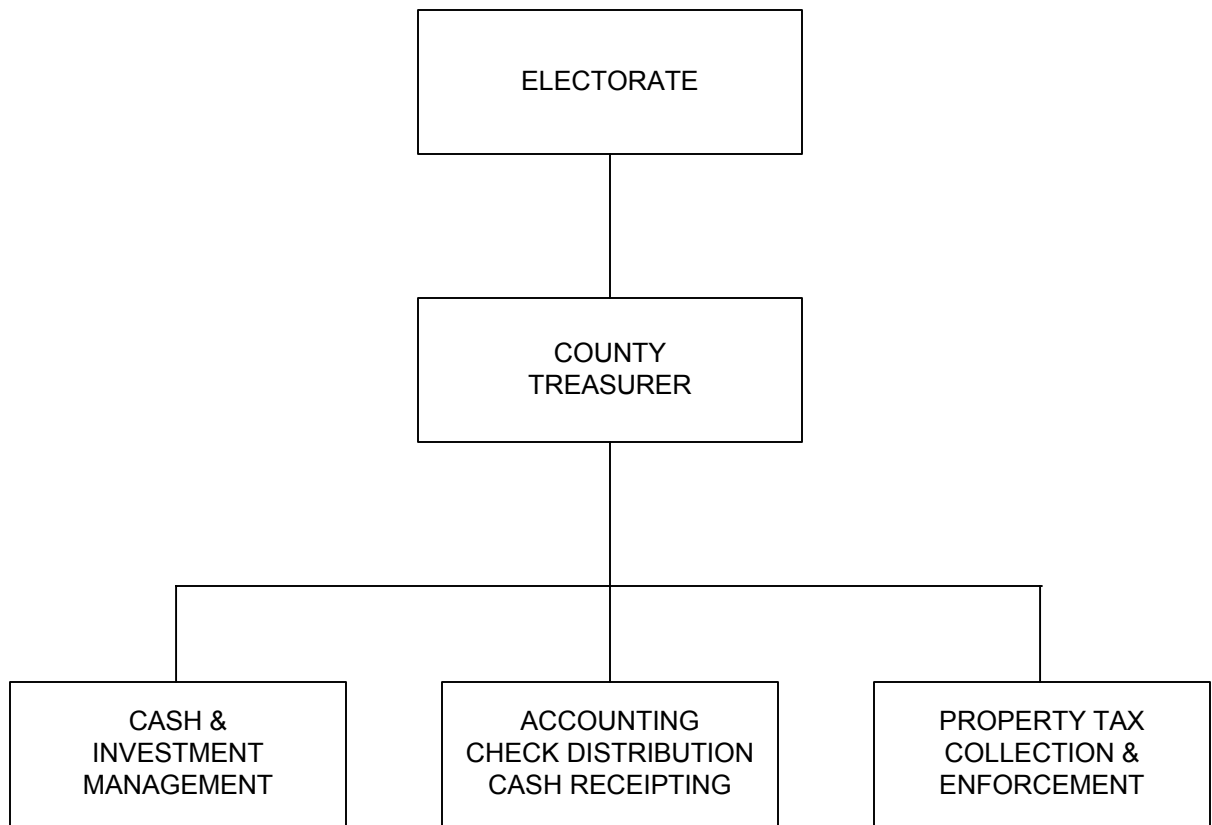
\$ 2.00/copy

\$ 2.00/copy

Varies

Varies

COUNTY TREASURER



ADOPTED 2007 BUDGET**DEPT:** COUNTY TREASURER**UNIT NO.** 3090**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Section 59.25 of the Wisconsin Statutes, this Department receives all monies which belong to, or are deposited in trust with the County of Milwaukee; pays out all monies on order of the County Board, or as otherwise provided by law or ordinances; transmits State taxes, fees and revenues from other charges to the State Treasurer;

collects and enforces the collection of delinquent property taxes; acts as custodian of the Employees' Retirement System; provides for the daily cash requirements of Milwaukee County; and invests County appropriations not needed immediately in low risk short-term and mid-term investments.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 372,244	\$ 406,638	\$ 424,245	\$ 17,607
Employee Fringe Benefits (EFB)	235,604	234,586	336,006	101,420
Services	176,404	196,964	211,839	14,875
Commodities	8,939	6,600	14,968	8,368
Other Charges	544,197	237,500	337,500	100,000
Debt & Depreciation	0	0	0	0
Capital Outlay	6,609	0	0	0
Capital Contra	0	0	0	0
County Service Charges	160,692	173,819	135,980	(37,839)
Abatements	(170,009)	(156,344)	(124,452)	31,892
Total Expenditures	\$ 1,334,680	\$ 1,099,763	\$ 1,336,086	\$ 236,323
Direct Revenue	2,543,027	1,246,500	1,407,000	160,500
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 2,543,027	\$ 1,246,500	\$ 1,407,000	\$ 160,500
Direct Total Tax Levy	(1,208,347)	(146,737)	(70,914)	75,823

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	70,272	73,232	72,873	(359)
Tech Support & Infrastructure	32,325	37,574	26,034	(11,540)
Distribution Services	3,186	3,831	4,712	881
Telecommunications	2,464	2,853	2,104	(749)
Record Center	1,436	1,447	309	(1,138)
Radio	0	0	0	0
Computer Charges	12,074	13,801	4,899	(8,902)
Applications Charges	24,738	23,606	10,863	(12,743)
Total Charges	\$ 146,495	\$ 156,344	\$ 121,794	\$ (34,550)
Direct Property Tax Levy	\$ (1,208,347)	\$ (146,737)	\$ (70,914)	\$ 75,823
Total Property Tax Levy	\$ (1,061,852)	\$ 9,607	\$ 50,880	\$ 41,273

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** COUNTY TREASURER**UNIT NO.** 3090**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 372,244	\$ 406,638	\$ 424,245	\$ 17,607
Employee Fringe Benefits (EFB)	\$ 235,604	\$ 234,586	\$ 336,006	\$ 101,420
Position Equivalent (Funded)*	9.0	8.9	9.0	0.1
% of Gross Wages Funded	100.0	98.8	100.0	1.2
Overtime (Dollars)**	\$ 1,464	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
None				
			TOTAL	\$ 0

MISSION

In its functions of cash receipt and disbursement, property tax services and investment program, the Milwaukee County Treasurer's Office will provide prompt, high-quality services to sustain the overall operation of County government for the benefit of its citizens.

property listings. Total revenue related to these fees is maintained at \$6,500.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increases by \$17,607, from \$406,638 to \$424,245. Funded positions increase by 0.1 to 9.0 FTEs due to the vacancy and turnover adjustment.
- In 2007, Unpaid Personal Property Tax Chargebacks increase \$100,000 from \$200,000 to \$300,000 based on actual experience.
- Interest collected on delinquent property taxes increases \$165,000, from \$1,235,000 to \$1,400,000. For 2007, the number of notices processed is anticipated to be 6,400, which is 2,400 more than in 2006. These increased figures are the result of an aggressive campaign to collect delinquent taxes in 2007.
- The administrative costs remain unchanged at \$250 per foreclosure and \$150 for delinquent property listings. Total revenue related to these fees is maintained at \$6,500.
- Advertising increases by \$16,000, from \$9,000 to \$25,000. This increase is attributed to the publishing of unclaimed funds in odd years only. Advertising for foreclosures is required by State Statute.
- \$75,000 is budgeted for administrative fees for investment of the County's short-term cash deposits.
- Recent State legislation has expanded the Tax Return Intercept Program (TRIP) to include the collection of delinquent property taxes. In order to handle hard-to-collect delinquent property taxes, the Treasurer's office will begin a TRIP Pilot Program in 2007 to measure its cost-effectiveness.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first

ADOPTED 2007 BUDGET**DEPT:** COUNTY TREASURER**UNIT NO.** 3090**FUND:** General - 0001

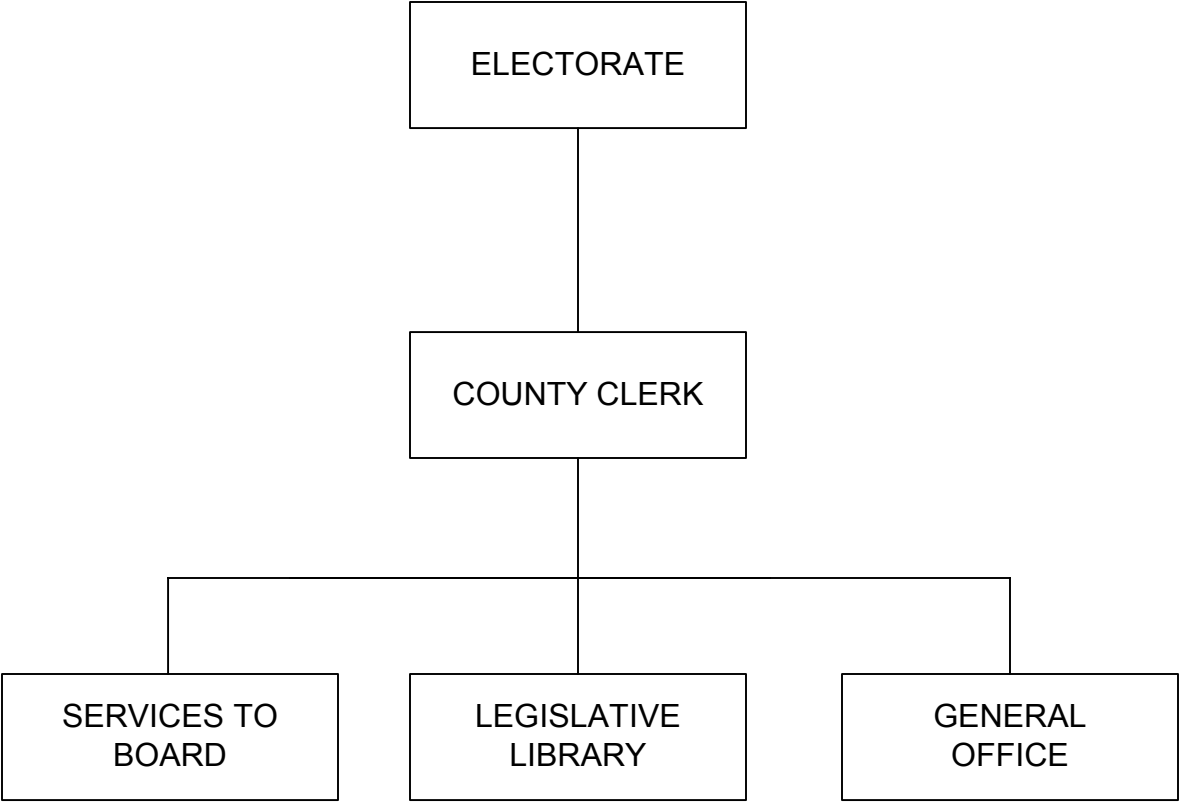
certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county

officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY				
	<u>2005 Budget</u>	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
Checks Issued	170,000	139,690	170,000	170,000
Receipts Issued: Property Taxes	5,000	4,698	5,000	5,000
Lost Checks and Forgeries Processed	200	162	200	200
Tax Delinquent Notices Processed	6,000	6,100	4,000	6,400
Unpaid Property Taxes Submitted to Treasurer*	2,800	2,734	2,800	2,800
Number of Parcels with Bankruptcy Claims, Petitions for Foreclosure	175	159	200	200
Forms Furnished to Municipalities	160,000	884,554	160,000	800,000

*In the past, Unpaid Property Taxes submitted to Treasurer were expressed in dollar amounts. This table reflects counts rather than dollar amounts.

COUNTY CLERK



ADOPTED 2007 BUDGET**DEPT:** COUNTY CLERK**UNIT NO.** 3270**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Section 59.20 of the Wisconsin Statutes, and Section 56.09 of the Milwaukee County Ordinances, the County Clerk records the proceedings of the County Board of Supervisors; distributes copies of the printed proceedings; maintains all of the legislative files; produces a continuous index of the ordinances and resolutions presented to the County Board at each meeting; updates existing ordinances and prepares copies of new ordinances for distribution; receives/processes court summons and complaints naming Milwaukee County; maintains the central file of County deeds, contracts, insurance policies, agreements, leases and easements; maintains SARA Title III records for Milwaukee County; administers oaths of office and maintains a file of such oaths as well as public official bonds; maintains a file of qualified public

improvement contractors; receives and publicly opens all sealed bids for public improvement projects; receives bids for services and commodities; distributes copies of the Milwaukee County financial reports and statistical reports of property valuations; issues marriage, equestrian, hayride, horse and stable licenses; processes garnishment actions, tax levies and wage assignments of County employees; processes lien notices against contractors performing County public improvements; maintains the file of certificates of title for all County-owned vehicles; assists the County Treasurer in signing all County checks; and registers all lobbyists and reports quarterly to the County Board on the number of registrants. Finally, the department serves as an informational clearinghouse for corporate Milwaukee County.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 354,581	\$ 338,899	\$ 373,848	\$ 34,949
Employee Fringe Benefits (EFB)	223,272	197,102	298,674	101,572
Services	15,924	65,245	33,022	(32,223)
Commodities	4,157	7,776	7,425	(351)
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	1,500	0	(1,500)
Capital Contra	0	0	0	0
County Service Charges	113,922	139,978	135,952	(4,026)
Abatements	(110,802)	(127,764)	(131,386)	(3,622)
Total Expenditures	\$ 601,054	\$ 622,736	\$ 717,535	\$ 94,799
Direct Revenue	473,228	565,247	482,400	(82,847)
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 473,228	\$ 565,247	\$ 482,400	\$ (82,847)
Direct Total Tax Levy	127,826	57,489	235,135	177,646

ADOPTED 2007 BUDGET**DEPT:** COUNTY CLERK**UNIT NO.** 3270**FUND:** General - 0001

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 14,930	\$ 12,734	\$ 14,819	\$ 2,085
Courthouse Space Rental	72,216	75,257	74,888	(369)
Tech Support & Infrastructure	11,016	14,557	19,232	4,675
Distribution Services	236	2,584	350	(2,234)
Telecommunications	1,253	1,393	1,521	128
Record Center	152	181	2,308	2,127
Radio	0	0	0	0
Computer Charges	3,450	10,037	4,899	(5,138)
Applications Charges	7,550	11,021	11,704	683
Total Charges	\$ 110,803	\$ 127,764	\$ 129,721	\$ 1,957
Direct Property Tax Levy	\$ 127,826	\$ 57,489	\$ 235,135	\$ 177,646
Total Property Tax Levy	\$ 238,629	\$ 185,253	\$ 364,856	\$ 179,603

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 354,581	\$ 338,899	\$ 373,848	\$ 34,949
Employee Fringe Benefits (EFB)	\$ 223,272	\$ 197,102	\$ 298,674	\$ 101,572
Position Equivalent (Funded)*	7.0	7.6	7.6	0.0
% of Gross Wages Funded	80.6	83.9	95.7	9.9
Overtime (Dollars)**	\$ 12,535	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Legal Proceedings Clerk	Unfund	1/1.0	County Clerk	\$ (43,494)
Librarian 1 (NR)	Unfund	1/1.0	County Clerk	(37,398)
Admin Sect 3 Comm Clk	Transfer	1/1.0	County Clerk	54,504
			TOTAL	\$ (26,388)

MISSION

The County Clerk's responsibility is to serve the needs of corporate Milwaukee County as required by State Statutes and County Ordinances. Information and public service are provided to the citizens and employees of the corporation in a responsible and responsive fashion. "The customer always comes first."

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase by \$34,949 from \$338,899 to \$373,848. This is primarily due to a position transfer from the County Board to the County Clerk, as well as due to salary increases.
- Due to fiscal constraints, one vacant position of Legal Proceedings Clerk and one vacant position of Librarian 1(NR) are unfunded.

ADOPTED 2007 BUDGET

DEPT: COUNTY CLERK

UNIT NO. 3270

FUND: General - 0001

- One position of Administrative Secretary 3 – Committee Clerk-Network Applications is transferred from the County Board (Org. Unit No. 1000) to the County Clerk (Org. Unit No. 3270). The incumbent in this position currently is developing and maintaining a relational Access database for legislative tracking of County Board actions, resolutions, ordinances and fiscal notes. These functions are in addition to her current work as a committee clerk. The County Clerk has had an initiative, in cooperation with the DAS-Information Management Services Division, to make available the County Board's proceedings and legislative tracking via the County's website, and to bring the County Board proceedings up to date in a timely manner. Transferring this position to the County Clerk will facilitate this overall legislative tracking initiative. Once the position is transferred, the DAS Division of Human Resources shall review the position for proper classification and titling.
- A minor equipment appropriation in the amount of \$1,775 is included for the purchase of a cash register.
- Expenditures for Services decrease \$32,223 from \$65,245 to \$33,022 primarily due to the elimination of a \$10,000 Personal Services Contract and a \$19,023 reduction in printing and stationary based on actuals.
- Total revenues decrease by \$82,847 from \$565,247 to \$482,400. This is mainly attributed to a loss of \$39,047 due to the transfer of the Dog and Cat Licensing function to Milwaukee Area Domestic Animal Control Commission (MADACC) and a reduction of \$43,800 for marriage license fees based on actual experience.
- Fees are maintained at the 2006 level.

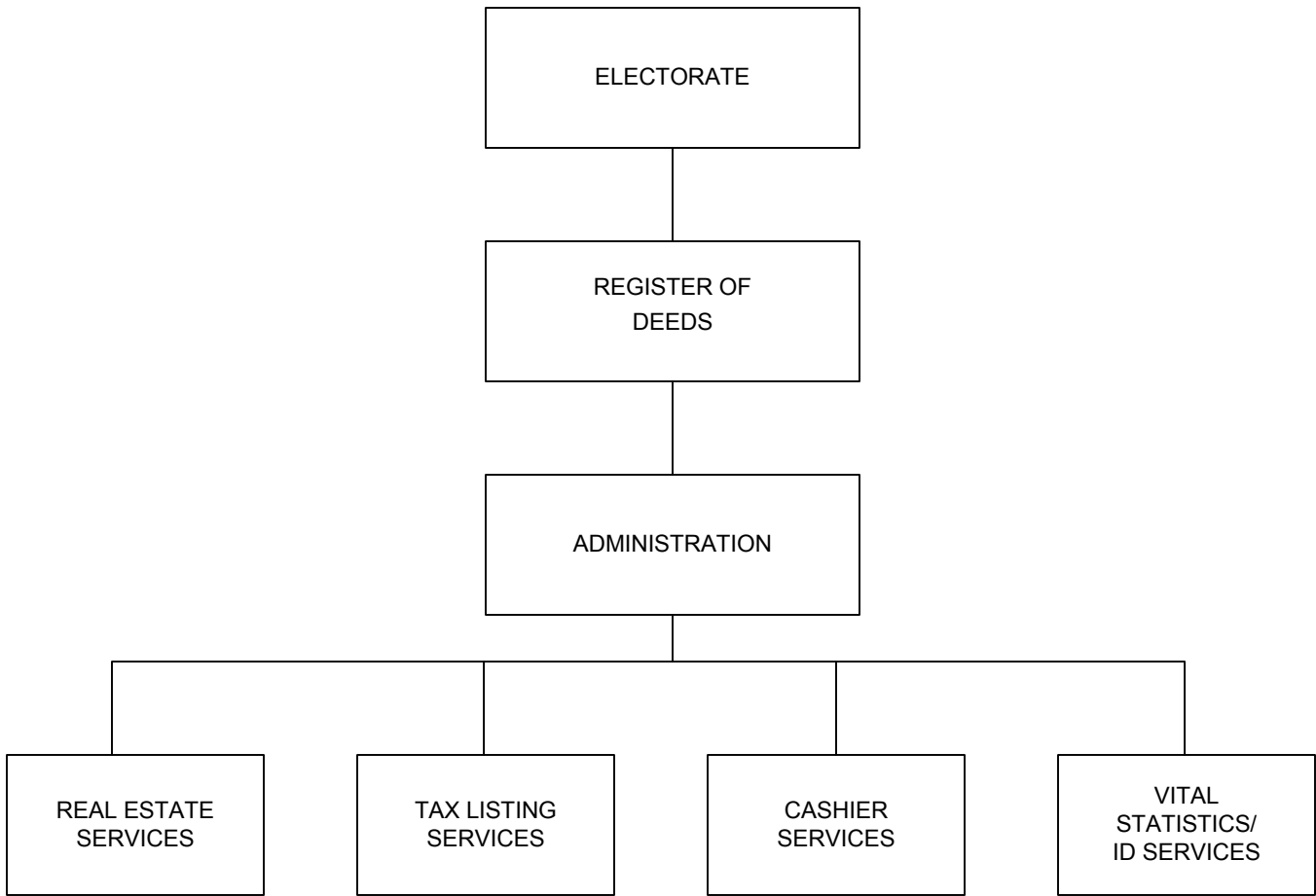
ADOPTED 2007 BUDGET**DEPT:** COUNTY CLERK**UNIT NO.** 3270**FUND:** General - 0001

ACTIVITY AND STATISTICAL SUMMARY				
	<u>2005 BUDGET</u>	<u>2005 ACTUAL</u>	<u>2006 BUDGET</u>	<u>2007 BUDGET</u>
Marriage Licenses	6,400	5,155	6,033	6,033
Marriage License Waivers	340	207	340	340
Marriage Civil Ceremonies	1,043	1,065	1,043	1,043
Dog/Cat Licenses	36,000	24,997	36,000	0
County Board Files	1,000	895	1,000	1,000
County Board Citations	550	525	550	550
County Ordinances	30	21	25	25
County Board Proceedings Pages	2,600	2,373	2,600	2,600
County Board Digests, Actions Summarized/Routed	850	893	850	850
Employees Garnishments	6,400	7,208	6,500	7,000
Employee Wage Assignments	27,500	25,999	28,500	27,000
Employee Tax Levies	1,500	1,803	1,800	1,800
Contractor Lien Notices/Vendor Tax Levies	60	68	85	70
Contractor Qualification Statements	450	562	510	550
Claims Processed	1,400	1,368	1,675	1,600
Summons and Complaints Processed	1,600	1,263	1,600	1,500
Construction Bid Notices	260	325	300	300
Procurement Bid Notices Processed	0	0	0	0
Legal Docuemnts Assigned to Central Files	5,000	4,578	6,000	5,000
County Checks Signature Processed	595,000	596,520	598,000	598,000
Lobbyist Registration	25	19	50	25
Passports	0	0	1,200	2,400

Service**Fee**

Marriage Licesnes	\$100
Other License/Permits	Varies
Marriage Waiver Fees	\$10.00
Copy Fees	\$0.20 per page
Notary Fees	\$0.50
Marriage Ceremonies	\$100
Passports	\$97

REGISTER OF DEEDS



ADOPTED 2007 BUDGET**DEPT:** REGISTER OF DEEDS**UNIT NO.** 3400**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Sections 59.43, 69.22 and other pertinent sections of the Wisconsin Statutes, the Register of Deeds records, indexes and optically scans real estate documents, corporation papers and military discharges; records informal probate instruments; files and indexes financing statements;

maintains a motor vehicle lien index; files and indexes birth, marriage and death certificates; sells copies of the above described documents; collects the real estate transfer tax; and performs such other functions as provided by law.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 1,887,462	\$ 1,815,003	\$ 1,838,475	\$ 23,472
Employee Fringe Benefits (EFB)	1,149,484	1,054,732	1,680,034	625,302
Services	255,695	302,587	301,165	(1,422)
Commodities	42,613	102,282	66,418	(35,864)
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	4,200	0	(4,200)
Capital Contra	0	0	0	0
County Service Charges	634,350	765,788	720,570	(45,218)
Abatements	(598,288)	(803,395)	(664,207)	139,188
Total Expenditures	\$ 3,371,316	\$ 3,241,197	\$ 3,942,455	\$ 701,258
Direct Revenue	6,797,729	6,223,000	6,628,000	405,000
State & Federal Revenue	0	0	0	0
Indirect Revenue	6,910	0	0	0
Total Revenue	\$ 6,804,639	\$ 6,223,000	\$ 6,628,000	\$ 405,000
Direct Total Tax Levy	(3,433,323)	(2,981,803)	(2,685,545)	296,258

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Central Service Allocation	\$ 72,082	\$ 73,460	\$ 72,938	\$ (522)
Courthouse Space Rental	314,040	328,239	325,657	(2,582)
Tech Support & Infrastructure	69,530	104,582	110,016	5,434
Distribution Services	27,429	20,617	40,566	19,949
Telecommunications	4,271	4,838	3,484	(1,354)
Record Center	9,487	12,605	1,830	(10,775)
Radio	0	0	0	0
Computer Charges	20,700	51,441	19,105	(32,336)
Applications Charges	67,121	105,131	76,106	(29,025)
Total Charges	\$ 584,660	\$ 700,913	\$ 649,702	\$ (51,211)
Direct Property Tax Levy	\$ (3,433,323)	\$ (2,981,803)	\$ (2,685,545)	\$ 296,258
Total Property Tax Levy	\$ (2,848,663)	\$ (2,280,890)	\$ (2,035,843)	\$ 245,047

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** REGISTER OF DEEDS**UNIT NO.** 3400**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 1,887,462	\$ 1,815,003	\$ 1,838,475	\$ 23,472
Employee Fringe Benefits (EFB)	\$ 1,149,484	\$ 1,054,732	\$ 1,680,034	\$ 625,302
Position Equivalent (Funded)*	48.0	49.5	49.1	(0.4)
% of Gross Wages Funded	94.9	100.0	100.0	0
Overtime (Dollars)**	\$ 271,322	\$ 84,396	\$ 142,500	\$ 58,104
Overtime (Equivalent to Position)	2.4	2.4	4.1	1.7

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Document Recorder	Abolish	2/2.0	Real Estate Services	\$ (74,686)
Drafting Tech 3	Abolish	1/1.0	Tax Listing Services	0
			TOTAL	\$ (74,686)

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Administration	Expenditure	\$ 774,317	\$ 902,490	\$ 919,613	\$ 17,123
	Abatement	(256,139)	(408,023)	(346,131)	61,892
	Revenue	7,001	0	0	0
	Tax Levy	\$ 511,177	\$ 494,467	\$ 573,482	\$ 79,015
Cashier Service	Expenditure	\$ 621,418	\$ 561,651	\$ 646,209	\$ 84,558
	Abatement	(25,992)	(27,088)	(29,318)	(2,230)
	Revenue	(478)	0	0	0
	Tax Levy	\$ 595,904	\$ 534,563	\$ 616,891	\$ 82,328
Real Estate Services	Expenditure	\$ 1,657,231	\$ 1,621,619	\$ 1,891,640	\$ 270,021
	Abatement	(207,298)	(171,365)	(176,674)	(5,309)
	Revenue	6,352,879	5,742,000	6,148,000	406,000
	Tax Levy	\$ (4,902,946)	\$ (4,291,746)	\$ (4,433,034)	\$ (141,288)
Vital / Statistics / Identification	Expenditure	\$ 588,742	\$ 568,593	\$ 692,352	\$ 123,759
	Abatement	(73,432)	(75,059)	(72,016)	3,043
	Revenue	439,501	461,000	470,000	9,000
	Tax Levy	\$ 75,809	\$ 32,534	\$ 150,336	\$ 117,802
Tax Listing Services	Expenditure	\$ 327,904	\$ 390,239	\$ 456,848	\$ 66,609
	Abatement	(35,428)	(121,860)	(40,068)	81,792
	Revenue	5,738	20,000	10,000	(10,000)
	Tax Levy	\$ 286,738	\$ 248,379	\$ 406,780	\$ 158,401

MISSION

The Milwaukee County Register of Deeds Office provides timely, secure, accurate, archival, accessible and cost-effective record systems and services that are delivered in a prompt and courteous manner.

DEPARTMENT DESCRIPTION

The **Administration** Division directs the activities of the Department in its recording, filing and sale of

ADOPTED 2007 BUDGET

DEPT: REGISTER OF DEEDS

UNIT NO. 3400

FUND: General - 0001

official documents, deeds and certificates; prepares the departmental budget and maintains budgetary controls; presents departmental recommendations to the Judiciary, Safety and General Services Committee of the County Board; analyzes and reports on legislation affecting the Register of Deeds function in Milwaukee County; performs all departmental business functions such as reconciliation of all revenue and statistical reports, all personnel functions, preparation and processing of requisitions, work authorizations, expenditure/revenue transaction forms, receipt and dispersal of office supplies and inventory control; and maintains and controls escrow funds. This division includes the Register of Deeds, Deputy Register of Deeds, one Administrative Specialist and one Fiscal Assistant 2.

The **Cashier Services** Division receives all monies required by the Department, determines the recordability and records all documents according to State Statutes. This Division includes one Clerical Assistant 2, one Administrative Assistant (Register of Deeds), five Fiscal Assistant 1 positions and one Fiscal Assistant 2.

The primary responsibility of the **Real Estate Services** Division is to comply with State Statutes regarding the indexing and optical scanning of all public real estate indices. The duties include optical imaging all documents, maintaining the automated real estate tract index, maintaining indices for motor vehicle liens, financing instruments, and military discharges; and validating Department of Commerce weatherization stipulations and waivers. This division includes two Administrative Assistants, one Clerical Specialist (Register of Deeds), three Document Recorders and 14 clerical support positions.

The **Vital Statistics** Division (formerly the Vital Statistics/Identification Services Division) maintains files on birth, death and marriage records and change of name orders according to State Statute. Records are updated and changed due to legitimization and adoption. Certified copies of these documents are sold to the general public. This Division also conducts genealogical research. This Division includes one Administrative Assistant, one Clerical Assistant 2 and six Clerical Assistant 1 positions.

The **Tax Listing Services** Division reviews tax descriptions, assigns new tax key numbers due to real estate boundary changes, maintains plat books and property records, assists in preparation of petitions for foreclosure action and provides copies of real estate document recordings to local assessors. This Division includes one Administrative Specialist (Register of Deeds) and three Clerical Specialist (Register of Deeds) positions. One position of Geographic Information Technician (funded by Milwaukee County Automated Mapping and Land Information System (MCAMLIS) – Org. Unit 1923) is also located in this division.

BUDGET HIGHLIGHTS

- Personal services expenditures without fringe benefits increase by \$23,472 from \$1,815,003 to \$1,838,475 primarily due to an increased overtime appropriation.
- In the Real Estate Services Division, two Document Recorder positions are abolished for a savings of \$74,686, without fringe benefits. One Drafting Technician 3 position in the Tax Listing Services Division was unfunded in 2006 and is abolished in 2007.
- Total revenues increase by \$405,000, from \$6,223,000 to \$6,628,000 primarily due to an increase of \$327,000 in Real Estate Transfer fee revenue and a \$60,000 increase in Copy and Duplicating fee revenue resulting from an expected increase in customers purchasing Loreto Internet access.
- Commodities expenditures decrease by \$35,864 from \$102,282 to \$66,418 largely due to a \$10,400 reduction in the appropriation budgeted for maintaining data processing equipment and a \$19,340 reduction in the printing, binding and stationary appropriation based on need.
- All fees remain at the 2006 level.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No

ADOPTED 2007 BUDGET**DEPT:** REGISTER OF DEEDS**UNIT NO.** 3400**FUND:** General - 0001

payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in

violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

REGISTER OF DEEDS 2007 FEE SCHEDULE		
<u>Description</u>	<u>Statutory Authority or Ordinance</u>	<u>Fee</u>
Real Estate Search	Ordinance 56.28	\$10.00
Certification Sheriff Sale	State Statute 59.43(2)	11.00*
BUCC Documents	State Statute 59.43(2)	11.00****
Corporate Name	State Statute 59.43(2)	11.00*
Execution	State Statute 59.43(2)	11.00*
Guardianship	State Statute 59.43(2)	11.00*
Rents/Weatherization	State Statute 101.122	10.00
LisPendens	State Statute 59.43(2)	11.00*
General Recording Fees	State Statute 59.43(2)	11.00*
Digital Images (fee per image)	State Statute 59.43(2c)	.04
Vital Statistics Court Order	State Statute 59.43(2)	11.00*
Vacation & Plats	State Statute 59.43(2)	11.00*
Birth/Vital Statistics	State Statute 69.22	12.00**
Vital Statistics – Duplicate Copies	State Statute 69.22	3.00
Certification Filings/Recording Fees	State Statute 59.43(2)	1.00
Other Fees (Vital Check)	State Statute 69.22	8.00
Death/Marriage/Vital Statistics	State Statute 69.22	7.00
Copy Fees	State Statute 59.43(2)	2.00
Real Estate Transfer (Per \$100)	State Statute 77.22	0.30***
Tax Listing Fees (Per Document)	Ordinance 88.473	1.20
Other Service Fees (Vital Statistics)	State Statute 69.22	7.00
Subdivision Plats	State Statute 59.43(2)	50.00
Termination of Joint Tenancy	State Statute 59.43(2)	25.00

* Of the \$11.00 Fee, Milwaukee County realizes \$4.00 of revenue.

** Of the \$12.00 Birth Record Fee, Milwaukee County realizes \$5.00 of revenue.

*** Of this fee, Milwaukee County retains 20% or \$0.06 per \$100.

**** Of the \$11.00 Universal Commercial Code Fee, Milwaukee County realizes \$10.00 of revenue.

ADOPTED 2007 BUDGET**DEPT:** REGISTER OF DEEDS**UNIT NO.** 3400**FUND:** General - 0001

RECORDINGS HISTORICAL		
<u>Year</u>	<u>Total Recordings</u>	<u>Recordings per day</u>
2001	186,710	746
2002	226,057	887
2003	291,021	1,141
2004	212,273	832
2005	230,466	911

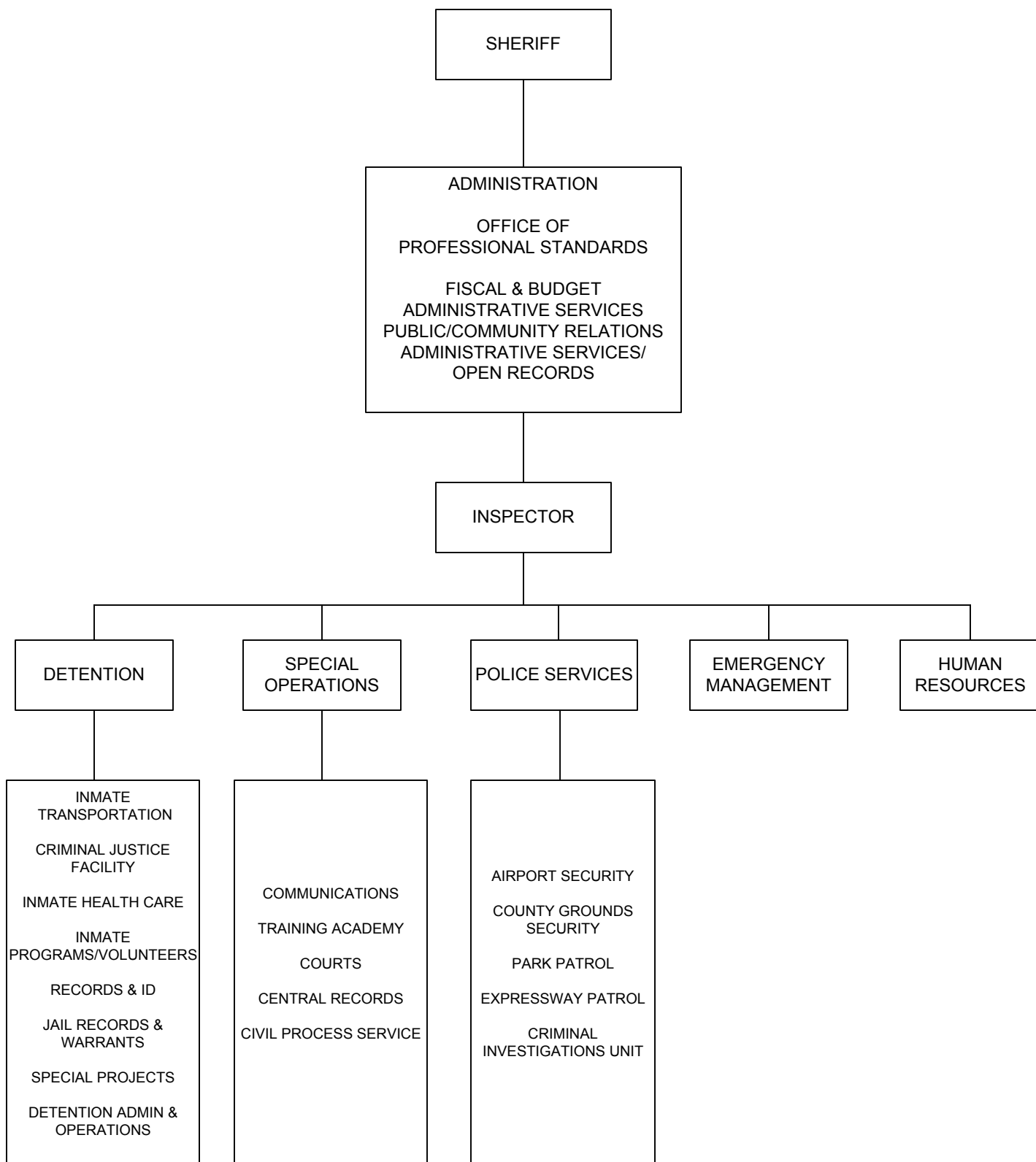
NUMBER OF RECORDINGS PER DAY			
<u>Month</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
January	663	1,155	1,035
February	743	884	711
March	655	760	852
April	854	903	777
May	1,021	823	824

ACTIVITY AND STATISTICAL SUMMARY				
	2005 Budget	2005 Actual	2006 Budget	2007 Budget
Recording	200,000	230,466	216,000	216,000
Chattels/General Filings*	1,300	0	0	0*
Vital Statistics Placed on File	35,000	30,885	35,000	35,000
Certified Copies - Birth, Death, Marriage	95,000	92,861	95,000	100,000
Transfer Tax	19,000	23,626	20,000	20,000
Vital Statistics Corrections - No Fee	16,000	12,523	15,000	15,000
Vital Statistics Certifications - No Fee (VA)	400	161	300	300
Termination of Joint Tenancy	2,000	1,863	2,000	2,000
Genealogy Services	5,000	3,949	5,000	5,000
Real Estate Searches**	1,200	444	800	700**
Marriage Registrations	6,000	4,883	5,000	5,000
DILHR Validation	1,500	1,771	1,600	1,600

* Due to Change in State Law requiring that Commercial filings be filed directly with the State instead of the County Register of Deeds.

** Due to internet accessibility searches have decreased.

OFFICE OF THE SHERIFF



ADOPTED 2007 BUDGET**DEPT:** OFFICE OF THE SHERIFF**UNIT NO.** 4000**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

The Sheriff of Milwaukee County is a State constitutional officer and, under Section 59.26 and 59.27 of the Wisconsin Statutes, is responsible for law enforcement, the safety and security of citizens and protection of property throughout the County. Chapter 166, Wisconsin Statutes, provides the authority of counties in matters pertaining to emergency government services.

The Sheriff acts as an arm of the criminal justice system, carrying out criminal investigations, effecting arrests and warrants, detaining prisoners, providing court security, serving process papers, transporting prisoners and patients and extraditing criminals. Security is provided at General Mitchell International

Airport and the County Parks. Protection is rendered to County officials and domestic and international visiting dignitaries.

Expressway patrol provides the capability of immediate 24-hour response to emergency situations involving protection, safety and law enforcement throughout Milwaukee County.

The Sheriff provides specialized services to the community, County government and municipal police agencies by means of investigative expertise, photography, fingerprint and document examination, drug investigations, training and emergency response.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 47,997,273	\$ 51,020,793	\$ 50,810,727	\$ (210,066)
Employee Fringe Benefits (EFB)	29,922,906	29,606,283	34,700,469	5,094,186
Services	2,921,800	2,867,776	2,425,484	(442,292)
Commodities	2,743,093	2,454,888	3,443,347	988,459
Other Charges	24,787	(975,000)	(1,000,000)	(25,000)
Debt & Depreciation	0	0	0	0
Capital Outlay	855,981	290,363	273,531	(16,832)
Capital Contra	0	0	0	0
County Service Charges	16,333,686	17,819,375	18,126,053	306,678
Abatements	(28,159,205)	(29,592,978)	(30,969,602)	(1,376,624)
Total Expenditures	\$ 72,640,321	\$ 73,491,500	\$ 77,810,009	\$ 4,318,509
Direct Revenue	5,388,232	5,812,451	6,145,485	333,034
State & Federal Revenue	7,091,020	6,657,155	6,663,411	6,256
Indirect Revenue	0	0	0	0
Total Revenue	\$ 12,479,252	\$ 12,469,606	\$ 12,808,896	\$ 339,290
Direct Total Tax Levy	60,161,069	61,021,894	65,001,113	3,979,219

ADOPTED 2007 BUDGET

DEPT: OFFICE OF THE SHERIFF

UNIT NO. 4000

FUND: General - 0001

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 976,844	\$ 1,001,382	\$ 998,452	\$ (2,930)
Courthouse Space Rental	5,265,180	5,430,196	5,459,976	29,780
Tech Support & Infrastructure	1,614,674	1,635,695	1,559,833	(75,862)
Distribution Services	3,659	5,452	5,413	(39)
Telecommunications	79,497	90,852	103,910	13,058
Record Center	64,937	65,253	24,966	(40,287)
Radio	722,818	704,527	771,566	67,039
Computer Charges	230,447	382,671	153,345	(229,326)
Applications Charges	1,617,199	1,752,199	2,476,736	724,537
Total Charges	\$ 10,575,255	\$ 11,068,227	\$ 11,554,197	\$ 485,970
Direct Property Tax Levy	\$ 60,161,069	\$ 61,021,894	\$ 65,001,113	\$ 3,979,219
Total Property Tax Levy	\$ 70,736,324	\$ 72,090,121	\$ 76,555,310	\$ 4,465,189

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 47,997,273	\$ 51,020,793	\$ 50,810,727	\$ (210,066)
Employee Fringe Benefits (EFB)	\$ 29,922,906	\$ 29,606,283	\$ 34,700,469	\$ 5,094,186
Position Equivalent (Funded)*	1,009.8	986.1	951.0	(35.1)
% of Gross Wages Funded	93.8	95.4	92.0	(3.4)
Overtime (Dollars)**	\$ 2,578,959	\$ 2,839,620	\$ 3,203,122	\$ 363,502
Overtime (Equivalent to Position)	83.1	64.1	63.6	(0.5)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Deputy Sheriff 1	Abolish*	1/1.00	Metro Drug Unit	\$ (61,951)
Deputy Sheriff Sergeant	Abolish	1/1.00	Metro Drug Unit	(68,167)
Registered Nurse 2	Abolish	3/3.00	Medical Unit	(197,292)
LPN Sheriff	Create	3/3.00	Medical Unit	119,919
Staff Psychiatrist Hrly	Abolish	1/.50	Psychiatric Services	(85,951)
Staff Psychiatrist	Create	1/1.00	Psychiatric Services	178,411
Deputy Sheriff Sergeant	Abolish	1/1.00	Communications	(67,886)
Comm & Hwy Safety Dispatch	Create	1/1.00	Communications	39,358
Deputy Sheriff 1	Abolish*	1/1.00	InfoTechnology Unit	(56,736)
			TOTAL	\$ (200,295)

* Deputy Sheriff 1 positions are abolished upon vacancy.

ADOPTED 2007 BUDGET**DEPT:** OFFICE OF THE SHERIFF**UNIT NO.** 4000**FUND:** General - 0001

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Administration	Expenditure	\$ 6,921,203	\$ 6,721,219	\$ 7,156,207	\$ 434,988
	Abatement	(3,040,516)	(3,808,726)	(3,584,186)	224,540
	Revenue	290,925	290,300	284,300	(6,000)
	Tax Levy	\$ 3,589,762	\$ 2,622,193	\$ 3,287,721	\$ 665,528
Emergency Management	Expenditure	\$ 2,185,017	\$ 1,126,046	\$ 1,093,105	\$ (32,941)
	Abatement	(164,450)	(173,827)	(178,294)	(4,467)
	Revenue	1,062,107	516,000	385,696	(130,304)
	Tax Levy	\$ 958,460	\$ 436,219	\$ 529,115	\$ 92,896
Police Services	Expenditure	\$ 22,552,462	\$ 23,921,087	\$ 24,280,318	\$ 359,231
	Abatement	(6,479,382)	(7,406,290)	(7,255,094)	151,196
	Revenue	7,199,229	7,746,628	8,275,994	529,366
	Tax Levy	\$ 8,873,851	\$ 8,768,169	\$ 8,749,230	\$ (18,939)
Detention	Expenditure	\$ 53,464,622	\$ 55,215,659	\$ 59,441,080	\$ 4,225,421
	Abatement	(6,545,615)	(6,505,734)	(7,479,038)	(973,304)
	Revenue	2,847,299	3,057,178	2,983,750	(73,428)
	Tax Levy	\$ 44,071,708	\$ 45,652,747	\$ 48,978,292	\$ 3,325,545
Special Operations	Expenditure	\$ 15,275,387	\$ 16,100,467	\$ 16,808,901	\$ 708,434
	Abatement	(11,929,251)	(11,698,401)	(12,472,990)	(774,589)
	Revenue	679,154	859,500	879,156	19,656
	Tax Levy	\$ 2,666,982	\$ 3,542,566	\$ 3,456,755	\$ (85,811)
Sheriff's Forfeiture	Expenditure	\$ 400,880	\$ 0	\$ 0	\$ 0
	Abatement	0	0	0	0
	Revenue	400,549	0	0	0
	Tax Levy	\$ 331	\$ 0	\$ 0	\$ 0

MISSION

The Milwaukee County Sheriff's Office will partner with the community, forming a circle of trust, dependability, respect and justice. The Sheriff's Office will reach its greatest potential by empowering employees with a supportive and professional environment that encourages innovative leadership guided by uncompromising integrity and values that enhance the quality of life in Milwaukee County.

AGENCY DESCRIPTION

The following is a departmental summary of functions.

The **Administration Bureau** performs management and support functions for the Sheriff and House of Correction as well as community relations activities and public information. Included in these duties are leadership, personnel management, preparation of the annual budget, fiscal monitoring, accounting and payroll functions. Also included in this bureau is the Office of Professional Standards, which investigates all incidents involving Sheriff's Office personnel.

The **Emergency Management Division** was created in 1998 by merging the County Executive-Emergency Government Division into the Sheriff's Office. The Emergency Management Division administers a unified, County-wide emergency plan to mitigate all hazards, maintains communications and enhances public awareness campaigns to assure the community has knowledge of typical hazards and outlines preventive measures which can be taken. The Division provides direction and guidance to all County and municipal agencies, as well as the private sector, in the development of individual emergency plans.

The **Police Services Bureau** is responsible for patrolling the Airport, the County Grounds, the Parks, and the Expressway. In addition, the Police Services Bureau includes the Criminal Investigations Division and the High Intensity Drug Trafficking Area (HIDTA). The Criminal Investigations Division investigates physical and property crimes, effects arrests, gathers and processes evidence and testifies in court. Deputies assigned to this division are responsible for completing background investigations on all county law enforcement

ADOPTED 2007 BUDGET

DEPT: OFFICE OF THE SHERIFF

UNIT NO. 4000
FUND: General - 0001

candidates and civilians applying for positions in the Sheriff's Office. In addition, they serve state-mandated civil writs such as Temporary Restraining Orders, Commitments to Mental Health, Body Attachments, Writs of Restitution/Assistance, Executions and Evictions. This Bureau also houses the SWAT team, the bomb disposal unit and the dive team.

The **Detention Services Bureau** includes the County Jail, Inmate Transportation, and Medical and Psychiatric Services for the Sheriff's Office and the House of Correction. The jail is a secure detention facility with a design capacity of 990 beds for holding accused felons, misdemeanants and municipal violators until they are released on a pretrial basis or are adjudicated, and a small number of sentenced offenders awaiting transfers or hearings on new charges. The rated capacity of the County Jail has increased from 798 to 990 due to double bunking. The Sheriff and the Superintendent of the House of Correction have the authority to transfer inmates between the County Jail and the House of Correction in order to maximize the use of available beds.

The **Special Operations Bureau** is responsible for providing Bailiff services to the Clerk of Courts, the Communications Center, which handles all cellular 911 phone calls and provides dispatch services for Sheriff's deputies, operates Central Records, the Civil Process Unit and the Training Academy, which provides recruit training, firearms training and in-service training for Sheriff's personnel and outside agencies.

BUDGET HIGHLIGHTS

DEPARTMENTAL

- Personal Services expenditures without fringe benefits decrease \$210,066, from \$51,020,793 to \$50,810,727. Funded positions decrease 35.1, from 986.1 to 951.0.
- In addition to other expenditure reductions, the \$1,000,000 expenditure reduction taken in the 2006 Budget continues in 2007.

EMERGENCY MANAGEMENT

- The Emergency Management division is staffed with two Clerical Assistant 2s, four Municipal Emergency Service Coordinators, one

Emergency Government Coordinator (SARA) and one Assistant Director of Emergency Management and has expenditures of \$914,811 offset by revenue of \$385,696 for a tax levy of \$529,115.

- Total revenue is decreased \$130,304, from \$516,000 to \$385,696 partially offset by an expenditure decrease of \$140,000 to recognize a decrease in pass through grant funding from the Federal Emergency Management and Civil Defense grants.

POLICE SERVICES

- In 2007, the Sheriff's Office will provide security at General Mitchell International Airport with 50 Deputy Sheriff 1 positions, four Deputy Sheriff 1 dog handlers, six Deputy Sheriff Sergeants, one Deputy Sheriff Captain and two clerical positions. The operating cost of this program, less citation and grant revenue of \$246,500, is charged to the Airport in the amount of \$6,587,570.
- The Sheriff provides security to the Zoo at an annual cost of \$52,707.
- The 2007 Budget continues sector and parking patrol on the County Grounds offset by revenue of \$32,000 from parking citations and \$587,085 from private geographic members located on the County Grounds for a tax levy of \$626,985. The security post at the Froedtert Hospital trauma center continues, as do security services for County departments located on the County Grounds. Ten Deputy Sheriff 1, one Deputy Sheriff Sergeant and one Clerical Assistant 1 positions provide these services.
- The General Investigative Services Division conducts investigations on County property, serves criminal warrants, processes extradition papers, performs background checks, serves writs, three party petitions and temporary restraining orders. This unit consists of 50 Deputy Sheriff 1, three Deputy Sheriff Sergeant, one Deputy Sheriff Captain, one Administrative Specialist (Sheriff) and one Clerical Assistant 1 positions. Program expenditures of \$6,279,550 are partially offset by revenue of \$377,000 resulting in a tax levy of \$5,902,550.

ADOPTED 2007 BUDGET

DEPT: OFFICE OF THE SHERIFF

UNIT NO. 4000

FUND: General - 0001

	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Background Checks	287	335	324
Writs of Restitution	3,002	3,400	2,885
Temporary Restraining Orders			
Received	443	510	340

- Expenditures for Park Patrol are budgeted at \$759,814, an increase of \$410,363 from the 2006 Budget. This expenditure amount includes an additional \$292,752 in overtime to provide enhanced patrol of the parks on summer weekends, for a maximum of 12 weekends.
- For 2007, the Expressway Patrol unit will consist of 50 Deputy Sheriff 1, five Deputy Sheriff Sergeant, one Deputy Sheriff Captain and one Administrative Assistant positions. Expenditure appropriations of \$7,617,829 are partially offset by citation revenue of \$2,750,000 and County Trunk Maintenance revenue of \$1,948,446 and \$1,340,800 in revenue from the State of Wisconsin for patrolling of the expressway. The Department of Transportation is providing \$659,422 for assisting disabled motorists and to help maintain traffic flow, especially during rush hours and in construction zones in 2007.

	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Traffic Citations Issued	35,076	30,000	44,500
Auto Accidents Reported and Investigated	5,988	5,000	4,220

- For 2007, the budgeted revenue for County Trunk Maintenance within the Sheriff's Department decreases approximately \$136,840.
- In 2006, the Sheriff's Office terminated its participation in the Metro Drug Unit. This results in the abolishment of one position of Deputy Sheriff 1 upon vacancy and one position of Deputy Sheriff Sergeant. This initiative results in reductions in expenditures of \$64,106 and revenues of \$23,560 for a tax levy savings of \$40,546.

- The Milwaukee High Intensity Drug Trafficking Area (HIDTA) grant program continues for 2007 with one position of Deputy Sheriff 1 and one position of Deputy Sheriff Captain. Expenditures for this program are budgeted at \$204,437 partially offset by grant funding of \$102,241, resulting in a tax levy of \$102,196.
- The Drug Enforcement Unit continues for 2007 with four positions of Deputy Sheriff 1 and one position of Deputy Sheriff Sergeant. This unit has expenditures and tax levy of \$473,859.

DETENTION BUREAU

The 2007 Budget for the House of Correction and Sheriff's Office includes an inmate population control "cap proposal" for the Milwaukee County detention population.

Milwaukee County was a defendant in litigation (Milton Christensen, et al vs. Michael J. Sullivan, et al) wherein plaintiffs allege that overcrowded conditions exist in the County Jail. In recognition of past overcrowded conditions in the County Jail, the Wisconsin Supreme Court has ruled that the State cannot force the County to house State probation and parole violators when, in the opinion of the Milwaukee County Sheriff, overcrowded conditions exist in the County Jail.

The Sheriff and the Superintendent of the House of Correction have advanced a safe and reasonable way of accommodating the incarceration needs of Milwaukee County by proposing a cap for the County Jail, which is tied to a system-wide cap which includes the County Jail and House of Correction. The capacity of the current system, which is defined as both the original design capacity and the expanded/modified capacity, is as follows: the County Jail has a design capacity of 744. It has an expanded rated capacity of 936. Its total bed space is 990. The House of Correction has a design capacity of 1,858. It has a rated capacity of 2,010. Its total bed space is 2,340. The entire system has a design capacity of 2,602. It has a rated capacity of 2,946. It has total bed space of 3,330. The cap proposal addresses the system's population in levels or thresholds, meaning that when the system reaches certain population levels, these levels would trigger the following necessary and appropriate actions by the criminal justice system in order for the system to operate safely:

ADOPTED 2007 BUDGET

DEPT: OFFICE OF THE SHERIFF

UNIT NO. 4000

FUND: General - 0001

LEVEL I: Criminal Justice Facility (CJF) = 1,000; System Wide (CJF and House of Correction combined) = 3,300

HOC staff would: (1) Increase number of administrative modifications to electronic surveillance/home detention; (2) begin to identify people sentenced to community access with Operating While Intoxicated (OWI) convictions who have served less than fifty percent (50%) of their sentence; (3) add non-violent felons to the pool (it is estimated this action might open approximately 100 beds at the HOC); (4) refer persons who would otherwise qualify for electronic surveillance, but do not meet the telephone requirements to the In-House home detention program; and (5) request bail review and re-evaluations for everyone with bail of \$500 or less, with consideration of the numbers and categories of offenses involved.

LEVEL II: CJF = 1,050; System Wide = 3,300

(1) Review all unemployed sentenced misdemeanors with community access for administrative modification to electronic surveillance; (2) refer anyone identified who cannot meet the telephone requirements to the In-House detention program (approximately 250 people in this category); (3) seek bail review and re-evaluations for persons with bails up to \$750, with consideration of the numbers and categories of offenses involved; (4) give a future date to report and begin serving their sentence to all newly sentenced persons who are not in custody; (5) review persons serving municipal commitments and persons who have served a portion of their sentence for possible release; and (6) review and modify custody agreements as necessary.

LEVEL III: = CJF 1,075; System Wide = 3,400

(1) Review all persons with community access sentences for administrative modification of the sentence to electronic surveillance; (2) refer anyone identified who cannot meet the telephone requirements to the In-House detention program; (3) continue to give a future report date to anyone out-of-custody and newly-sentenced to a community access sentence; (4) seek bail review and re-evaluations for persons with bails up to \$1,000, with consideration of the numbers and categories of offenses involved; (5) release all municipal commitments; (6) seek early release and

modification of sentences to time served for persons who have served seventy-five percent (75%) of their sentence with good time; (7) seek additional jail space, including utilization of 5 East (located within the Safety Building at 821 W. State St.) as well as renting space in other jails; (8) review new admissions, and, where appropriate, cite and release persons from custody; and (9) identify vacant buildings for use as custody space.

LEVEL IV: CJF = 1,075; System Wide = 3,400 (for 5 consecutive days)

(1) Review all straight time misdemeanor sentences for administrative modification to electronic surveillance; (2) refer anyone identified who cannot meet the telephone requirements to the In-House detention program; (3) identify persons serving community access sentences to have sentences interrupted, to return later to resume serving their sentence; (4) seek bail review and re-evaluations for persons with bails up to \$2,500, with consideration of the numbers and categories of offenses involved; and (5) include in requests for sentence modification all persons who have served up to fifty percent (50%) of their original sentence.

- The 2007 Budget includes two Deputy Sheriff 1 positions and overtime appropriations totaling \$207,552 which are crosscharged to the House of Correction as part of the Milwaukee County Community Justice Resources Center.
- An appropriation of \$67,000 is provided to continue the inmate education and jail literacy programs through the Wisconsin Technical College and MATC. Grant revenue is budgeted at \$50,250 resulting in a tax levy contribution of \$16,750 for these programs.
- Commissary revenue decreases \$20,000, from \$170,000 to \$150,000 based on experience.
- The Sheriff's Office had entered into a contract with the State of Wisconsin to house State prisoners who are nearing the end of their sentence in the Criminal Justice Facility. The contract is eliminated in 2007. This results in a revenue loss of \$340,000 and a tax levy increase of \$340,000.
- A personal services lumpsum expenditure reduction of \$500,000 is taken in the Criminal Justice Facility. This reduction in expenditures

ADOPTED 2007 BUDGET

DEPT: OFFICE OF THE SHERIFF

UNIT NO. 4000
FUND: General - 0001

reflects personnel related savings that are anticipated due to completing implementation in June 2007 of the Jail Booking Interface.

- Telephone commission revenue for telephone calls placed by inmates in the CJF is increased \$310,272, from \$818,928 in 2006 to \$1,129,200 in 2007. The increased revenue is partially offset by an increase in expenditures of \$170,000 for the purchase of debit phone cards for resale to inmates. The cost of a collect call increases from \$3.30 to \$5.55. The debit card calls remain at \$3.30.
- Funding for the contract with the Benedict Center for library services of \$35,000 is included in 2007.
- The 2007 Budget maintains Federal revenue for housing inmates for the U.S. Marshal's Service at \$1,200,000 based on experience. The 2007 Budget is based on housing an average of 55 inmates per day.
- The Jailer initiative began in 2005 and continues in 2007 with Deputy Sheriff 1s being replaced by Correctional Officer 1s in the Criminal Justice Facility through attrition.

	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Bookings	50,256	50,256	48,581
Daily Average Pop.	855	935	935

- Medical service expenditures for inmates at the County Jail and the House of Correction increased from \$6,793,407 in 1999 to \$15,293,335 in 2004. This increase was primarily due to increased staffing levels and temporary help expenditures in order to meet the requirements of the Milton Christensen, et al vs. Michael J. Sullivan, et al lawsuit and an increase in prescription drugs, lab testing fees, medical records expenditures and outside medical service fees at clinics and hospitals. The 2006 Budget provided tax levy of \$14,644,540 for inmate medical services. For 2007, outside inmate medical service fees are decreased \$190,000, from \$690,000 to \$500,000 and prescription drug appropriations are increased \$250,000, from \$1,100,000 to \$1,350,000. Total inmate medical service tax levy for inmates at the County Jail and the

House of Correction is budgeted at \$15,359,849, an increase of \$715,309 from 2006.

- Inmate Medical Service co-payment revenue is decreased \$16,000 to \$52,000. Inmates are charged through their inmate trust account and charges are collected if funds are available. No inmate is denied necessary medical services due to an inability to pay. This practice has significantly reduced the number of frivolous requests for services from inmates.
- Staffing changes in the medical unit include the abolishment of three positions of RN 2 and the creation of three positions of LPN Sheriff to reflect the staffing needs of the unit. One position of Staff Psychiatrist Hourly is abolished with savings of \$85,951 and one Staff Psychiatrist is created with costs (excluding fringe benefits) of \$178,411 to reflect the difficulty the department has experienced in hiring an hourly position. A personal services lumpsum reduction is included to mitigate the tax levy effect from these position actions.

SPECIAL OPERATIONS

- The 2007 Budget includes expenditures of \$221,245 for various maintenance agreements. This includes \$161,516 for the computer aided dispatch system, \$8,240 for the communication voice logger, \$14,089 for the mobile radio system and \$37,400 for the SBC and Positron PSAP system.
- In 2005, the Sheriff's Office was designated the Public Safety Answering Point (PSAP) for cellular E-911 telephone calls in Milwaukee County. This designation made the Sheriff's Office eligible for State reimbursement of E-911 related expenses from 1999 through 2008. Reimbursements are scheduled to begin in May 2006 and will continue for 36 months. It is estimated that Milwaukee County will receive approximately \$2.5 million over this three-year period. The 2007 budget includes PSAP revenue of \$332,156 in the operating budget.
- Position actions in the Communications Unit include the abolishment of one Deputy Sheriff Sergeant. The Deputy Sheriff Sergeant was partially offset by grant funding from the State of Wisconsin Department of Transportation. The savings resulting from this abolishment are used

ADOPTED 2007 BUDGET

DEPT: OFFICE OF THE SHERIFF

UNIT NO. 4000
FUND: General - 0001

to partially offset the costs of creating one position of Communications & Highway Safety Dispatcher.

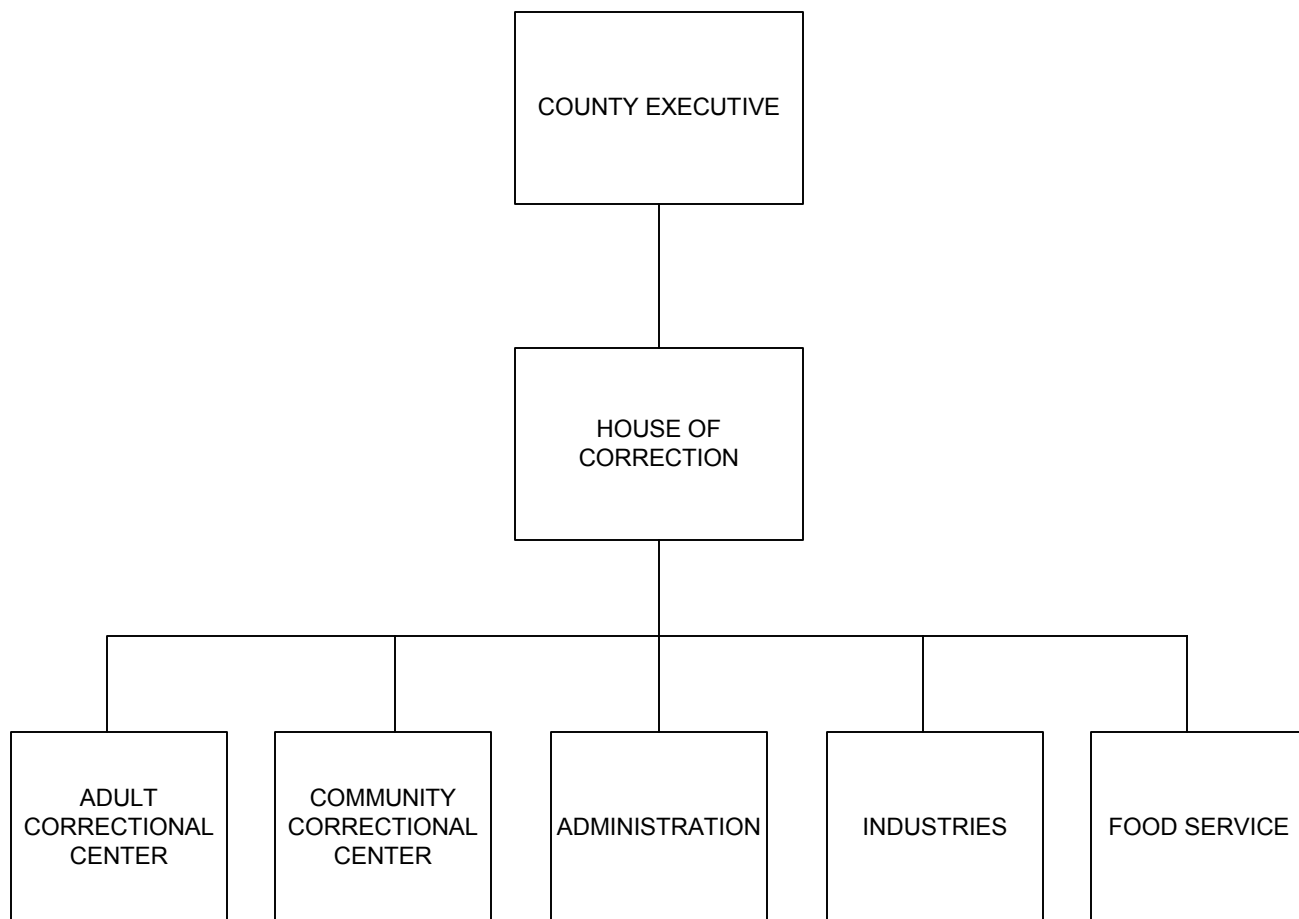
- One position of Deputy Sheriff 1, formerly crosscharged to the Department of Administrative Services – Information Management Services Division is abolished upon vacancy. In 2007, IMSD will crosscharge the Sheriff's Information Technology Unit \$106,892 for services provided to this unit by a Network Applications Specialist 4.
- The Central Records Division is staffed by seven clerks who enter all civil process, parking citation and traffic citations into the appropriate computer systems. This Division has expenditures of \$519,650 offset by revenue from accident reports of \$87,000 for a tax levy of \$432,650.
- The Process Service Division is staffed with five Deputy Sheriff 1s and has expenditures of \$582,011 offset by revenue of \$221,000 for a tax levy of \$361,011.
- The Support Administration Division is staffed by three Deputy Sheriff 1s and one Administrative Assistant and has expenditures of \$412,953 offset by revenue of \$10,000 for a tax levy of \$402,953.
- The 2007 Budget provides for bailiff services at a cost of \$9,408,823. The Bailiff Services Unit is authorized with 81 Deputy Sheriff 1, three Deputy Sheriff Sergeant, one Deputy Sheriff Captain, and one Clerical Assistant 1 positions. The budgeted positions provide coverage for the following 74 posts:

BAILIFF POSTS	
Felony (including preliminary)	27
Misdemeanor and Traffic	19
Intake Court	2
Small Claims	2
Family Branches & Commissioners	8
Children's Court Judges & Commissioners	15
Traffic Court Commissioner	1
Total Posts	74

The Chief Judge and Sheriff are requested to develop a service level agreement for the provision of bailiff services in 2007. This agreement shall include, but not be limited to, the deployment of bailiff personnel and the methodology by which charges for such services shall be charged. The service level agreement shall be presented to the Committees on Judiciary, Safety and General Services and Finance and Audit for consideration at its January 2007 meetings. In addition, the Chief Judge and Sheriff may explore the enhancement of bailiff services through the use of non-sworn staff. Any proposal to use non-sworn staff shall first be presented to the County Board for review and approval.

- Training academy tax levy costs of \$1,737,158 are allocated to other cost centers in the Sheriff's Office based on the number of sworn officers assigned to each low organizational unit.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

HOUSE OF CORRECTION



ADOPTED 2007 BUDGET**DEPT:** HOUSE OF CORRECTION**UNIT NO.** 4300**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

The functions of the House of Correction (HOC) are defined in Chapters 302, 303, 304 and 973 of the Wisconsin Statutes. This institution receives and maintains custody of all sentenced prisoners in Milwaukee County committed by authorized courts for periods not exceeding one year and from other jurisdictions as authorized by County ordinance; provides programs of work release, rehabilitation, education, work, recreation and training; provides medical, dental and other necessary services in conjunction with the Detention Bureau of the

Sheriff's Department; processes and considers applications for parole; and releases prisoners upon expiration of sentence, parole, or upon orders of the courts or other recognized authorities. Section 302.315 of the Wisconsin Statutes permits this institution to receive and maintain custody of unsentenced prisoners from the Milwaukee County Sheriff. The department also operates a program of home detention using electronic surveillance equipment and other systems of control.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 22,557,941	\$ 22,803,794	\$ 22,589,114	\$ (214,680)
Employee Fringe Benefits (EFB)	13,595,249	13,093,549	19,003,014	5,909,465
Services	5,552,048	5,554,596	5,558,046	3,450
Commodities	1,236,661	1,432,957	1,481,255	48,298
Other Charges	968,532	947,391	964,700	17,309
Debt & Depreciation	0	0	0	0
Capital Outlay	37,180	18,200	57,070	38,870
Capital Contra	0	0	0	0
County Service Charges	3,738,928	3,728,200	3,994,217	266,017
Abatements	(3,428,857)	(3,518,856)	(3,845,604)	(326,748)
Total Expenditures	\$ 44,257,682	\$ 44,059,831	\$ 49,801,812	\$ 5,741,981
Direct Revenue	4,028,046	4,250,569	4,446,230	195,661
State & Federal Revenue	1,603,247	893,000	166,764	(726,236)
Indirect Revenue	26,650	30,000	30,000	0
Total Revenue	\$ 5,657,943	\$ 5,173,569	\$ 4,642,994	\$ (530,575)
Direct Total Tax Levy	38,599,739	38,886,262	45,158,818	6,272,556

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 376,850	\$ 387,414	\$ 433,275	\$ 45,861
Courthouse Space Rental	761,400	793,466	789,575	(3,891)
Tech Support & Infrastructure	596,865	744,067	791,612	47,545
Distribution Services	785	1,301	1,160	(141)
Telecommunications	55,385	63,520	6,582	(56,938)
Record Center	0	0	1	1
Radio	218,569	193,834	197,127	3,293
Computer Charges	61,235	144,286	69,569	(74,717)
Applications Charges	889,604	475,806	684,498	208,692
Total Charges	\$ 2,960,693	\$ 2,803,694	\$ 2,973,399	\$ 169,705
Direct Property Tax Levy	\$ 38,599,739	\$ 38,886,262	\$ 45,158,818	\$ 6,272,556
Total Property Tax Levy	\$ 41,560,432	\$ 41,689,956	\$ 48,132,217	\$ 6,442,261

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** HOUSE OF CORRECTION**UNIT NO.** 4300**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 22,557,941	\$ 22,803,794	\$ 22,589,114	\$ (214,680)
Employee Fringe Benefits (EFB)	\$ 13,595,249	\$ 13,093,549	\$ 19,003,014	\$ 5,909,465
Position Equivalent (Funded)*	557.4	545.6	527.4	(18.2)
% of Gross Wages Funded	95.2	95.9	93.8	(2.1)
Overtime (Dollars)**	\$ 2,458,604	\$ 1,486,116	\$ 1,486,104	\$ (12)
Overtime (Equivalent to Position)	38.5	38.5	37.6	(0.9)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Plumber	Create	1/1.0	Maintenance	\$ 67,176
Correction Officer 1	Abolish	5/5.0	ACC Dormitories	(196,460)
Machinist	Abolish	1/1.0	Maintenance	(59,785)
Locksmith	Create	1/1.0	Maintenance	58,929
			TOTAL	\$ (130,140)

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Administration	Expenditure	\$ 6,589,156	\$ 7,263,282	\$ 7,959,885	\$ 696,603
	Abatement	(786,182)	(1,250,022)	(1,214,518)	35,504
	Revenue	470,315	446,700	431,234	(15,466)
	Tax Levy	\$ 5,332,659	\$ 5,566,560	\$ 6,314,133	\$ 747,573
Food Service	Expenditure	\$ 3,590,231	\$ 3,505,999	\$ 3,434,604	\$ (71,395)
	Abatement	(2,401)	(2,555)	(2,786)	(231)
	Revenue	73,258	0	0	0
	Tax Levy	\$ 3,514,572	\$ 3,503,444	\$ 3,431,818	\$ (71,626)
Inmate Industries	Expenditure	\$ 2,130,588	\$ 2,147,085	\$ 2,398,875	\$ 251,790
	Abatement	(468,166)	(555,061)	(614,603)	(59,542)
	Revenue	286,462	301,734	88,759	(212,975)
	Tax Levy	\$ 1,375,960	\$ 1,290,290	\$ 1,695,513	\$ 405,223
Adult Correctional Center	Expenditure	\$ 29,085,837	\$ 28,666,353	\$ 33,351,599	\$ 4,685,246
	Abatement	(933,627)	(883,180)	(1,174,084)	(290,904)
	Revenue	2,051,518	2,055,010	1,537,707	(517,303)
	Tax Levy	\$ 26,100,692	\$ 25,728,163	\$ 30,639,808	\$ 4,911,645
Community Correctional Center	Expenditure	\$ 6,290,748	\$ 5,995,968	\$ 6,502,453	\$ 506,485
	Abatement	(1,238,485)	(828,038)	(839,613)	(11,575)
	Revenue	2,776,394	2,370,125	2,585,294	215,169
	Tax Levy	\$ 2,275,869	\$ 2,797,805	\$ 3,077,546	\$ 279,741

MISSION

The Milwaukee County House of Correction is dedicated to providing a safe and secure environment for staff, community and inmates. To

this end, all under its employ will display professional conduct, which exemplifies honesty, integrity and personal responsibility. We will meet

ADOPTED 2007 BUDGET

DEPT: HOUSE OF CORRECTION

UNIT NO. 4300

FUND: General - 0001

daily challenges, assuring that all persons are treated fairly with dignity and respect, while afforded the opportunity and encouragement to reach their full potential.

The **Administration Division** consists of the Central Administration, Business Office, Inmate Canteen, Maintenance and Power Plant Sections

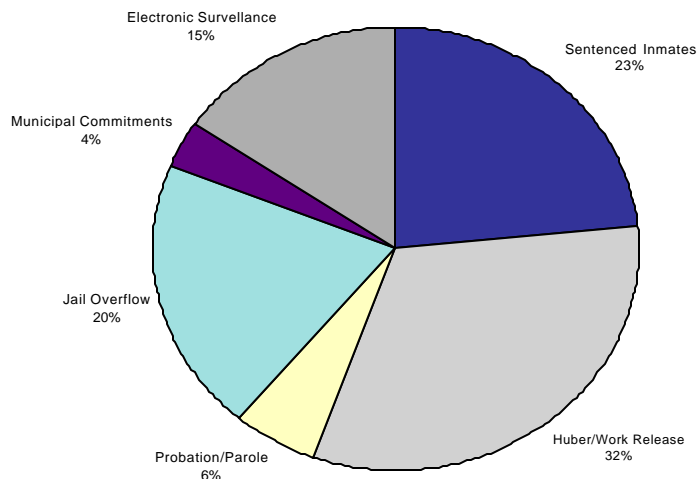
The **Food Service Division** prepares meals for the inmates at the House of Correction, the County Jail, and for special events held on County property. Aramark Correctional Services, Inc., assumed operation of the inmate food service program on July 1, 2003.

The **Inmate Industries Division** employs approximately 200 inmates and consists of a graphics print shop, laundry, welding and recycling center. It provides basic training in vocational jobs and meaningful work experience in business and industrial operations, offsetting expenses with revenues produced by providing useful products and services to public and private agencies

The expanded **Adult Correctional Center**, has a design capacity of 1,650 inmates: 400 beds in the main facility, 250 beds in the Franklin Lotter Building and 1,000 beds in the new addition. The 24-bed infirmary and the 58-bed disciplinary/protective custody unit are not counted in the facility capacity. The housing capacity has been increased by placing additional beds in each of the dormitories. The 2007 budget is based on housing 1,910 inmates at the Adult Correctional Center.

The **Community Correctional Center**, located at 1004 N. 10th Street, has a design capacity of 200 inmates. The housing capacity has been increased to 360 by adding a fifth floor for inmate housing and placing additional beds on each of the other four floors. The majority of inmates at this facility have community access, under court order, to work, attend school, provide childcare, or to receive medical attention. The staff at this facility will manage a program of home detention for up to 350 inmates in 2007.

HOUSE OF CORRECTION - TOTAL POPULATION
2007 BUDGET



ADOPTED 2007 BUDGET

DEPT: HOUSE OF CORRECTION

UNIT NO. 4300
FUND: General - 0001

The 2007 budget for the House of Correction and Sheriff's Office includes an inmate population control "cap proposal" for the Milwaukee County detention population.

Milwaukee County was a defendant in litigation (Milton Christensen, et al vs. Michael J. Sullivan, et al) wherein plaintiffs alleged that overcrowded conditions exist in the County Jail. In recognition of past overcrowded conditions in the County Jail, the Wisconsin Supreme Court has ruled that the State cannot force the County to house State Probation and Parole violators when, in the opinion of the Milwaukee County Sheriff, overcrowded conditions exist in the County Jail.

The Sheriff and the House of Correction Superintendent have advanced a safe and reasonable way of accommodating the incarceration needs of Milwaukee County by proposing a cap for the County Jail, which is tied to a system-wide cap which includes the County Jail and House of Correction. The capacity of the current system, which is defined as both the original design capacity and the expanded/modified capacity is as follows: the County Jail has a design capacity of 744. It has an expanded rated capacity of 936. Its total bed space is 990. The House of Correction has a design capacity of 1,858. It has a rated capacity of 2,010. Its total bed space is 2,340. The entire system has a design capacity of 2,602. It has a rated capacity of 2,946. It has total bed space of 3,330. The cap proposal addresses the system's population in levels or thresholds, meaning that when the system reaches certain population levels, these levels would trigger the following necessary and appropriate actions by the criminal justice system in order for the system to operate safely:

LEVEL I: Criminal Justice Facility (CJF) = 1,000; System wide (CJF and House of Correction combined) = 3,300

House of Correction staff would: **(1)** Increase number of administrative modifications to electronic surveillance/home detention; **(2)** begin to identify people sentenced to community access with Operating While Intoxicated (OWI) convictions who have served less than fifty percent (50%) of their sentence; **(3)** add non-violent felons to the pool (it is estimated this action might open approximately 100 beds at the HOC); **(4)** refer persons who would otherwise qualify for electronic surveillance, but do not meet the telephone requirements, to the In-House home detention program; and **(5)** request bail review and re-evaluations for everyone with bail of \$500 or

less, with consideration of the numbers and categories of offenses involved.

LEVEL II: CJF = 1,050; System wide = 3,300

(1) Review all unemployed sentenced misdemeanants with community access for administrative modification to electronic surveillance; **(2)** refer anyone identified who cannot meet the telephone requirements to the In-House detention program (approximately 250 people in this category); **(3)** include in-bail review and re-evaluations of persons with bails up to \$750, with consideration of the numbers and categories of offenses involved; **(4)** provide all newly sentenced persons who are not in custody a future date to report and begin serving their sentence; **(5)** review persons serving municipal commitments and persons who have served a portion of their sentence for possible release; and **(6)** review and modify custody agreements as necessary.

LEVEL III: CJF = 1,075; System wide = 3,400

(1) Review all persons with community access sentences for administrative modification of the sentence to electronic surveillance; **(2)** refer anyone identified who cannot meet the telephone requirements to the In-House detention program; **(3)** continue to give a future report date for anyone out-of-custody and newly-sentenced to a community access sentence; **(4)** include in-bail review and re-evaluations of persons with bails up to \$1,000, with consideration of the numbers and categories of offenses involved; **(5)** release all municipal commitments; **(6)** seek early release and modification of sentences to time served for persons who have served seventy-five percent (75%) of their sentence with good time; **(7)** seek additional jail space, including utilization of 5 East (located within the Safety Building at 821 W. State Street) as well as renting space in other jails; **(8)** review new admissions and, where appropriate, individuals would be cited and released from custody; and **(9)** identify vacant buildings for use as custody space.

LEVEL IV: CJF = 1,075; System wide = 3,400 (for 5 consecutive days)

(1) Review all straight time misdemeanor sentences for administrative modification to electronic surveillance; **(2)** refer anyone identified who cannot meet the telephone requirements to the In-House detention program; **(3)** identify persons serving community access sentences to have sentences interrupted, to return later to resume serving their sentence; **(4)** include in-bail review and re-

ADOPTED 2007 BUDGET

DEPT: HOUSE OF CORRECTION

UNIT NO. 4300

FUND: General - 0001

evaluations of persons with bails up to \$2,500, with consideration of the numbers and categories of offenses involved; and (5) include in requests for sentence modification all persons who have served up to fifty percent (50%) of their original sentence.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits decrease \$214,680, from \$22,803,794 to \$22,589,114.
- Funded positions decrease 18.2, from 545.6 to 527.4. The decrease in funded positions is the result of position abolishments; decreases in overtime, shift differential, and special premium; as well as increasing the personal services lumpsum.
- Funding for the Community Justice Resource Center (CJRC) continues in 2007 with tax levy funding of \$630,814. The CJRC serves as an alternative to incarceration by providing programming services at a community-based location operated by a private vendor with management oversight provided by House of Correction administrators. Judges or Court Commissioners determine eligibility for inclusion in the CJRC. The total appropriation includes a crosscharge from the Sheriff's Office for the cost of two deputies and one sergeant part-time to provide sworn oversight to the participants at a tax levy of \$207,552, \$64,564 for an Office of Justice Assistance Literacy program, which is entirely offset by grant revenue of \$64,564 and \$541,264 for purchase of services from outside agencies. These expenditures are partially offset by an \$81,000 Justice Assistance Grant and a \$50,000 donation.
- Other inmate services continue in 2007 including: \$42,000 for AODA treatment services, \$206,460 for job development/assessment programs.
- An appropriation of \$35,000 is provided for the library contract with the current vendor, Susan Harrington.
- An appropriation of \$26,667 is provided as the 25 percent local match for the Adult Education and Family Literacy Act (AEFL) funds, which are used to provide basic skills/GED programming at the House of Correction.
- Electronic Surveillance revenue increases \$218,635 from \$1,064,340 in 2006 to \$1,282,975 in 2007. Anticipated ES inmates for 2007 are 185 employed inmate participants paying \$19.00 per day. The daily rate increases \$1.00 from \$18.00 to \$19.00. The 2006 budget was based on 162 employed inmate participants paying \$18.00 per day.
- Huber Board revenue increases \$50,370, from \$1,032,585 to \$1,082,955 in 2007. Anticipated Huber inmates for 2007 are 138 inmate participants paying \$21.50 per day. The daily rate increases \$1.00 from \$20.50 to \$21.50. The 2006 Budget was based on 138 inmates paying \$20.50 per day.
- The Sheriff's Department had entered into a contract with the State of Wisconsin to house State prisoners who are nearing the end of their sentence in the Criminal Justice Facility. This contract will not continue in 2007. This results in a revenue decrease of \$1,080,000, which was shared between the HOC and Sheriff after the costs of opening a dorm are accounted. This results in expenditure savings of \$400,000, revenue loss of \$703,800 and a net tax levy increase of \$303,800 at the HOC. In addition, five positions of Correctional Officer 1 are abolished to reflect the closure of one dorm.
- The House of Correction is anticipating operating with 7 dorms closed in 2007. The 2006 Adopted Budget anticipated operating with 6 dorms closed. The closure of the additional dorm in 2007 is due to the removal of state inmates.
- Due to the decrease in population from removal of state inmates, the contract with Aramark Correctional Services, Inc for food service decreases \$75,000 from \$3,375,000 in 2006 to \$3,300,000 in 2007.
- Any inmate released from the HOC shall receive generic prescriptions whenever possible and a maximum three-day prescription supply.
- The House of Correction will continue to provide laundry services to the Behavioral Health Division and the Children's Court Center. The total crosscharge for these services increases \$51,109 from \$255,061 in 2006 to \$306,170 in 2007.

ADOPTED 2007 BUDGET

DEPT: HOUSE OF CORRECTION

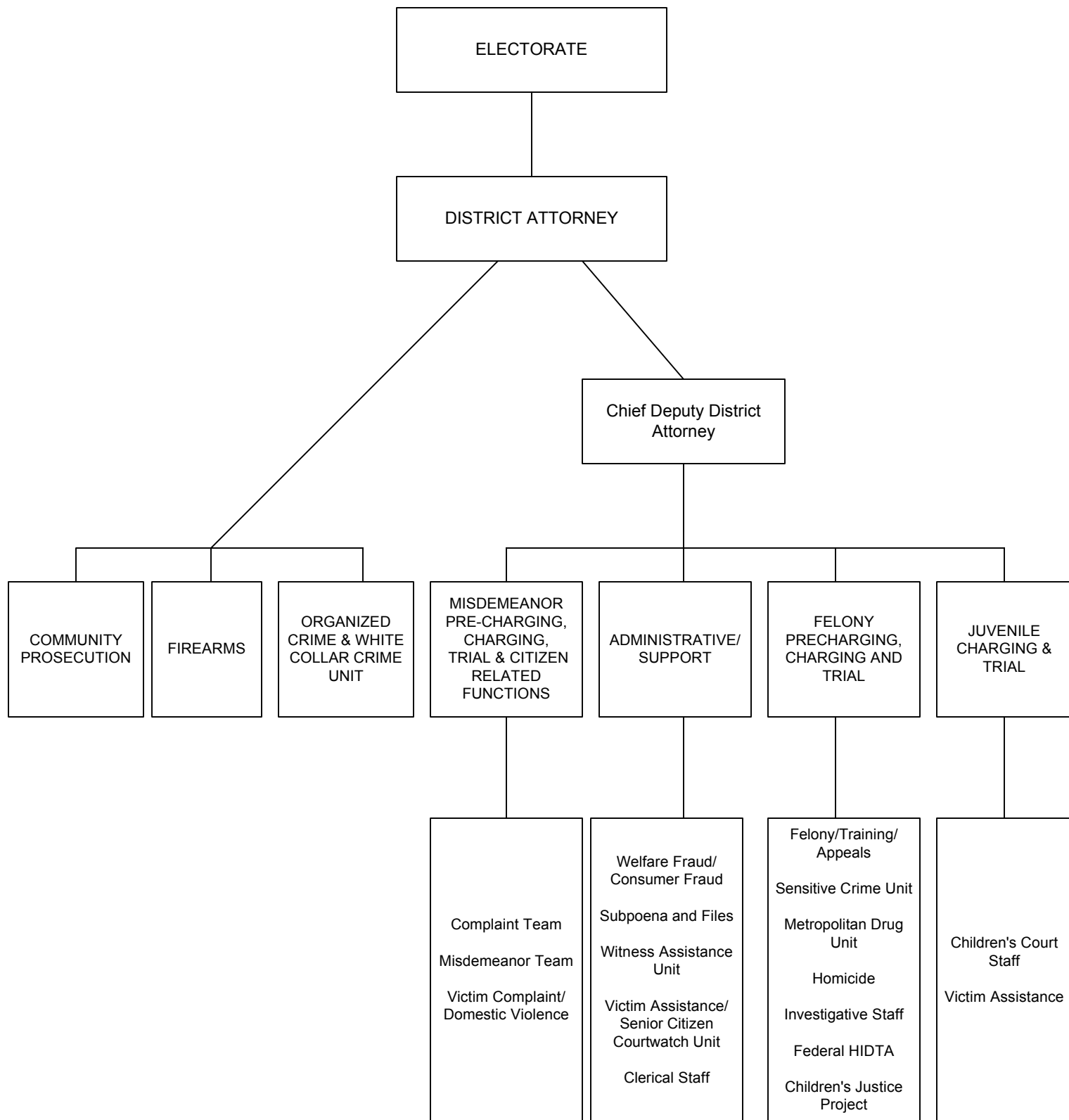
UNIT NO. 4300

FUND: General - 0001

- One position of Plumber and one position of Locksmith are created, while one position of Machinist is abolished to reflect the maintenance needs of the facility.
- Printing supplies are increased \$50,000 for the HOC print shop to enable the print shop to continue to provide service to County departments and outside customers.
- An appropriation of \$48,745 is included to execute a professional services contract with Wisconsin Community Service to provide a part-time instructor for an offset printing training program and job placement services. Program costs are offset by an increase in the personal services lump sum reduction. Any revenue generated above the projected Print Shop revenue of \$84,759 will be directed to offset the cost of this program.
- Print shop revenue is increased \$24,759 from \$60,000 in 2006 to \$84,759 in 2007 to reflect actual experience.
- Municipal Board revenue decreases \$136,853 from \$603,710 in 2006 to \$466,857 in 2007. The 2007 revenue is based on a rate increase of \$0.45 from \$20.15 to \$20.60 offset by an average daily population decrease of 3 from 50 to 47 for non-Milwaukee municipal inmates. The City of Milwaukee rate increases \$2.03 from \$7.71 to \$9.74 offset by a decrease in the average daily population of 17 from 50 to 33.
- Telephone commission revenue increases \$337,950 from \$660,000 in 2006 to \$977,950 in 2007. The increased revenue is partially offset by an increase expenditure of \$170,000 for the purchase of debit phone cards for resale to inmates. The cost of a collect call increases from \$3.30 to \$5.55. The debit card calls remain at \$3.30.
- Commissary revenue decreases \$15,466 from the 2006 level of \$415,000 to \$399,534.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY			
	2005 Actual	2006 Budget	2007 Budget
Average Daily Population:			
Milwaukee County Jail Overflow	580	460	450
Huber/Work Release	735	725	725
Probation and Parole	130	125	125
Municipal Commitments	120	130	80
Sentenced Inmates	530	530	530
Total Population Daily Average	2,095	1,970	1,910
Electronic Surveillance	249	350	350

DISTRICT ATTORNEY



ADOPTED 2007 BUDGET**DEPT:** DISTRICT ATTORNEY**UNIT NO.** 4500**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Wisconsin Statutes Section 978.05, the District Attorney of Milwaukee County has the following duties:

A. In the Circuit Courts of Milwaukee County having jurisdiction for ADULT MATTERS – Prosecutes all criminal actions; prosecutes all State forfeiture actions, County traffic actions and actions concerning violations of County ordinances which are in conformity with State criminal laws; participates in John Doe or other investigative proceedings; issues subpoenas and other processes to compel the attendance of witnesses; upon the request and under the supervision and direction of the Attorney General, briefs and argues all criminal cases brought by appeal or writ of error to the Court of Appeals or Supreme Court; handles all appeals

or proceedings if the case is decided by a single Court of Appeals judge; institutes, commences, or appears in certain civil actions or special proceedings as set forth in Wisconsin Statutes Section 978.05(6).

B. In the Circuit Courts of Milwaukee County having jurisdiction for JUVENILE MATTERS – Represents the public's interest at the Children's Court Center for matters including children alleged to be delinquent, to have violated civil laws or ordinances, to be in need of protection or services or who are developmentally disabled, mentally ill, alcoholic or drug dependent; and initiates and defends appeals and prosecutes termination of parental rights actions.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 7,576,921	\$ 8,151,131	\$ 8,017,321	\$ (133,810)
Employee Fringe Benefits (EFB)	4,879,323	4,819,368	6,085,420	1,266,052
Services	2,668,037	2,930,447	3,192,788	262,341
Commodities	91,764	108,897	143,023	34,126
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	4,058	29,700	30,685	985
Capital Contra	0	0	0	0
County Service Charges	2,687,911	2,867,085	2,417,826	(449,259)
Abatements	(2,197,579)	(2,388,939)	(2,091,350)	297,589
Total Expenditures	\$ 15,710,435	\$ 16,517,689	\$ 17,795,713	\$ 1,278,024
Direct Revenue	83,609	82,822	108,060	25,238
State & Federal Revenue	8,354,655	8,472,331	8,000,117	(472,214)
Indirect Revenue	0	0	0	0
Total Revenue	\$ 8,438,264	\$ 8,555,153	\$ 8,108,177	\$ (446,976)
Direct Total Tax Levy	7,272,171	7,962,536	9,687,536	1,725,000

ADOPTED 2007 BUDGET**DEPT:** DISTRICT ATTORNEY**UNIT NO.** 4500**FUND:** General - 0001

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 175,924	\$ 190,288	\$ 184,560	\$ (5,728)
Courthouse Space Rental	970,152	1,011,000	1,006,041	(4,959)
Tech Support & Infrastructure	548,614	649,468	256,228	(393,240)
Distribution Services	8,605	10,335	12,726	2,391
Telecommunications	53,147	60,898	49,690	(11,208)
Record Center	86,888	65,809	30,065	(35,744)
Radio	8,904	18,593	10,780	(7,813)
Computer Charges	104,178	0	0	0
Applications Charges	9,387	146,513	254,045	107,532
Total Charges	\$ 1,965,799	\$ 2,152,904	\$ 1,804,135	\$ (348,769)
Direct Property Tax Levy	\$ 7,272,171	\$ 7,962,536	\$ 9,687,536	\$ 1,725,000
Total Property Tax Levy	\$ 9,237,970	\$ 10,115,440	\$ 11,491,671	\$ 1,376,231

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 7,576,921	\$ 8,151,131	\$ 8,017,321	\$ (133,810)
Employee Fringe Benefits (EFB)	\$ 4,879,323	\$ 4,819,368	\$ 6,085,420	\$ 1,266,052
Position Equivalent (Funded)*	161.6	159.1	161.5	2.4
% of Gross Wages Funded	95.0	96.9	96.1	(0.8)
Overtime (Dollars)**	\$ 143,329	\$ 170,208	\$ 150,192	\$ (20,016)
Overtime (Equivalent to Position)	3.9	3.9	3.9	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Clerical Assistant 2	Abolish	1/1.0	Dist Attorney- General	\$ (35,953)
Transcriptionist (Hourly)	Abolish	1/0.47	Dist Attorney- General	(13,749)
Fiscal Assistant 2	Abolish	1/1.0	Dist Attorney- General	(35,814)
Victim/Witness Advocate	Abolish	1/1.0	Dist Attorney- General	(45,384)
Senior Intelligence Analyst	Abolish	1/1.0	Dist Attorney- General	(51,256)
Comm. Support Program Coord.	Abolish	1/1.0	Dist Attorney- General	(53,999)
Administrative Intern	Abolish	1/0.12	Dist Attorney- General	(2,419)
			TOTAL	\$ (238,574)

MISSION

The mission of the Milwaukee County District Attorney's Office is to promote public peace and safety by just and vigorous prosecution; to seek and do impartial justice by ensuring that the guilty are punished and the innocent go free; to protect the health and welfare of children who are victims of

child abuse and neglect; and to safeguard the rule of law and promote citizens' participation in law enforcement by treating all persons who come in contact with the criminal justice system with fairness, dignity and respect.

ADOPTED 2007 BUDGET

DEPT: DISTRICT ATTORNEY

UNIT NO. 4500
FUND: General - 0001

DEPARTMENT DESCRIPTION

District Attorney Functions: The District Attorney is responsible for the following duties: plans and organizes for the prosecution of all criminal, juvenile and applicable ordinance violations in Milwaukee County; recruitment and staffing of all professional positions and making major assignments of personnel and cases; coordination and supervision of all department activities and approval and control over all departmental policies, procedures and activities; direction of the Organized Crime and White Collar Crime Unit; and supervision of the Firearms Unit and Community Prosecution program.

Chief Deputy District Attorney Functions: The Chief Deputy District Attorney is responsible for the following duties: supervision of all division functions and oversight of the implementation of all departmental policies and procedures; supervision of liaisons with other County officials and departments, City, State, Federal officials, law enforcement agencies and community groups; oversight of the office legal intern program and coordination of legal training and education for office prosecutors; serving as office liaison to the legislature and initiation and review of proposals for criminal and juvenile law legislation.

Chief Deputy DA Program Statistics	
District Attorney	1
Chief Deputy District Attorney	1
County Staff	9
Assistant District Attorneys	14

Misdemeanor Division: The Misdemeanor Division staffs all misdemeanor courts, presents evidence, argues motions, plans and conducts jury as well as court trials for all misdemeanor and applicable ordinance violations in Milwaukee County. The Division is responsible for the following duties: conducting pretrial hearings and ensuring application of uniform negotiation policies in misdemeanor cases; direction and supervision of the misdemeanor team and the Domestic Violence Unit; development and maintenance of systems to ensure the highest quality of prosecution and speedy disposition of misdemeanor cases; initiation and defense of appeals before one judge in the Court of Appeals. The Division also acts as liaison with the Attorney General on appeals before three judge panels in the Court of Appeals and the Supreme

Court and supervises the extradition of defendants from other states on Milwaukee County felony charges and handles all proceedings in Milwaukee County Circuit Court relating to the extradition of defendants or witnesses.

Misdemeanor Program Statistics	
Cases in 2005	22,173
Deputy District Attorneys	1
County Staff	36.5
Assistant District Attorneys	27

Administrative Division: The Administration Division administers the Department's State and County budgets and fiscal systems, develops and coordinates grants and revenues, and controls the expenditure of funds. The Division also supervises internal management, including facilities, inventory, purchasing systems and procedures, record management and statistics as well as organizing, staffing, directing and coordinating all clerical functions. The Division is also responsible for long-range planning, and maintaining liaison with the administrative and fiscal personnel of the State, Milwaukee County, law enforcement agencies and other governmental organizations. The Administrative Division also supervises the Affirmative Action program, and directs the Family and Public Welfare Unit and the Victim/Witness Services Unit.

Administrative Program Statistics	
Deputy District Attorneys	1
County Staff	52
Assistant District Attorneys	2

Felony Division: The Felony Division performs the following functions: staffs all criminal courts; presents evidence, argues motions, plans and conducts jury and court trials for all felony violations in Milwaukee County; conducts pretrial hearings and ensures the application of uniform negotiation policies on felony cases; directs and supervises the Homicide, Drug, Sensitive Crimes, Sensitive Crimes Victim Witness Services and Felony Team units; works to ensure the highest quality of prosecution and speedy disposition of felony cases; approves consolidation of cases with other counties and disposes of cases where persons wanted in Milwaukee County are detained in penal institutions outside of Milwaukee County; and ensures that the requirements of the discovery laws are met on felony cases.

ADOPTED 2007 BUDGET**DEPT:** DISTRICT ATTORNEY**UNIT NO.** 4500**FUND:** General - 0001

Felony Program Statistics	
Cases in 2005	6,980
Deputy District Attorneys	1
County Staff	35.5
Assistant District Attorneys	44

Juvenile Division: The Juvenile Division performs the following functions: reviews all referrals for possible delinquency prosecution and orders additional investigation as required; provides legal advice to Children's Court staff; drafts and files petitions to declare juveniles delinquent or in need of protection and services (CHIPS) under Chapters 48 and 938 of Wisconsin Statutes; prepares and argues waivers of jurisdiction from Children's Court to Adult Court; prosecutes all delinquency and CHIPS actions in the Children's Court of Milwaukee County; reviews and prosecutes all matters involving termination of parental rights in the Children's Court of Milwaukee County; conducts a continuing education and informational program for law enforcement personnel, social services agencies, child protection social workers and citizens on latest developments and practices in juvenile law; and directs the Victim/Witness Services Unit of the Children's Court Center, including the witness notification and subpoena functions.

Juvenile Program Statistics	
Cases in 2005	4,367

Deputy District Attorneys	1
County Staff	34
Assistant District Attorneys	30.5

State Prosecutors and the County Payroll and Benefit System: The District Attorney's budget reflects the 16 Prosecutors who elected to remain in the Milwaukee County Employee Retirement System and retained County fringe benefits when District Attorneys became State employees on January 1, 1990. In addition, there are 13 Prosecutors on the State payroll who retained County fringe benefits. The budget reflects County payments to Prosecutors on the County payroll and State reimbursement for these payments as well as the actual County cost of fringe benefits provided to the 29 Prosecutors with County fringe benefits.

CHARGES FROM THE STATE

Charges from the State for prosecutors increase \$131,332, from \$2,312,953 to \$2,444,285, for the salaries and fringe benefits of 32.5 full-time equivalent Assistant District Attorneys whose positions are offset with Federal and State grant revenue. The District Attorney receives the revenue for these positions and passes the revenue to the State. Of the \$3,031,685 received by the District Attorney for State grants, \$2,444,285 is passed to the State for prosecutor costs.

CHARGES FROM THE STATE				
Charges from the State	Number of ADAs	2006 Budget	2007 Budget	2006/2007 Change
MMDEG Grant	8.0	\$ 565,000	\$ 618,200	\$ 53,200
Prosecution of Drug Crimes Grant	2.0	154,000	142,000	(12,000)
Child Support Prosecutor	1.0	70,672	66,100	(4,572)
State CHIPS TPR Grant	8.5	583,100	653,500	70,400
Federal Block Grant	0.0	23,050	0	(23,050)
State Violence Against Women Act Grant	1.0	62,863	66,700	3,837
High Intensity Drug Trafficking Area Grant	5.0	359,975	414,750	54,775
Juvenile Accountability Incentive Block Grant	1.0	55,293	59,835	4,542
Office of Juvenile Justice & Delinquency Prevention	1.0	88,500	71,800	(16,700)
Domestic Violence Congressional Earmark	5.0	350,500	351,400	900
TOTAL	32.5	\$ 2,312,953	\$ 2,444,285	\$ 131,332

ADOPTED 2007 BUDGET

DEPT: DISTRICT ATTORNEY

UNIT NO. 4500
FUND: General - 0001

Revenue from State grants for 2007 is comprised of five programs that are detailed in the following table:

STATE GRANTS			
State Revenue Programs	2006 Budget	2007 Budget	2006/2007 Variance
Victim/Witness Program	\$ 1,186,000	\$ 1,198,300	\$ 12,300
Victim of Crimes Act (VOCA)	373,050	317,660	(55,390)
Special Prosecution Courts' Clerks	249,000	288,950	39,950
CHIPS-Termination of Parental Rights State Contract	1,035,200	1,028,050	(7,150)
State Violence Against Women Act	235,400	198,725	(36,675)
TOTAL	\$ 3,078,650	\$ 3,031,685	\$ (46,965)

The Victim/Witness Program, which provides services to victims and witnesses of crimes pursuant to Chapter 950 of the Wisconsin Statutes, will consist of 33.5 full-time equivalent positions in 2007: 3.5 Victim/Witness Coordinators, 25 Victim/Witness Advocates, one Sensitive Crimes Victim Advocate and four clerical personnel. Wisconsin Statutes, Section 950.06 provides that the State can reimburse counties for up to 90 percent of costs of their victim/witness programs. For several years, the reimbursement rate averaged 80 to 85 percent of costs, but the reimbursement rate has been declining in recent years. For 2007, based upon an analysis of the 2005-2007 State Budget by the Office of Crime Victim Services and recent experience, the District Attorney is estimating a reimbursement rate of 52%, a decrease of 2 percent from 2006.

Victim Of Crimes Act (VOCA) will provide funding for six positions in 2007: three Victim/Witness Advocates assigned to the Crisis Response Unit and three Assistant Sensitive Crimes Victim Advocates in the Sensitive Crimes Victim Services Unit. The Wisconsin Department of Justice, Office of Crimes Victims Services (OCVS), provides 80 percent reimbursement for these positions and operating expenses through VOCA. In 2007, one vacant Victim/Witness Advocate position in the Crisis Response Unit is abolished due to loss of VOCA funding.

The Special Prosecution Courts' Clerks statutory grant provides funding for the salaries and fringe benefits of 6.5 Secretaries- 1.5 Clerical employees, three Clerical Assistant 1's who work on homicide,

sexual assault and felony drug cases, and two Secretarial Assistants in the Firearms Unit that were formerly part of the Operation Ceasefire state grant. Grant revenue is collected by the Clerk of Circuit Court from a \$3.50 fee levied on civil case filings pursuant to Wisconsin Statutes Section 814.635(1m).

The CHIPS-Termination of Parental Rights grant will provide continued funding for 8.5 Assistant District Attorneys, four Paralegals and two Secretarial Assistants under a State contract with the Department of Health and Family Services - Division of Children and Family Services. In 2007, one vacant position of Clerical Assistant 2 dedicated to CHIPS and TPR cases is abolished due to the loss of grant funding under the State contract effective July 1, 2006.

The State Violence Against Women Act (VAWA) Formula Grant for Domestic Violence and Sexual Assault Prosecutions will provide funding for one Assistant District Attorney, one Victim/Witness Advocate, and one Assistant Sensitive Crimes Victim Advocate. The grant for State fiscal year 2007, from July 1, 2006 to June 30, 2007, will be \$198,725. As anticipated, this amount is a decrease from 2006. With this revenue loss, two hourly Process Server positions are no longer supported through this grant. In order to keep these two critical positions, one vacant position of Fiscal Assistant 2 and one vacant hourly position of Transcriptionist have been abolished.

ADOPTED 2007 BUDGET**DEPT:** DISTRICT ATTORNEY**UNIT NO.** 4500**FUND:** General - 0001

Revenue from Federal grants for 2007 is comprised of seven programs that are detailed in the following table.

FEDERAL GRANTS			
Federal Revenue Programs	2006 Budget	2007 Budget	2006/2007 Variance
JAG Prosecution of Drug Crimes Grants	\$ 154,000	\$ 142,000	\$ (12,000)
Local Law Enforcement Block Grant	20,745	0	(20,745)
HIDTA	790,750	782,000	(8,750)
JAG County MMDEG	520,000	600,000	80,000
JAG OJA MMDEG	719,000	533,950	(185,050)
OJJDP Community Prosecution	88,500	71,800	(16,700)
Domestic Violence Earmark	379,750	370,650	(9,100)
TOTAL	\$ 2,672,745	\$ 2,500,400	\$ (172,345)

The Justice Assistance Grant (JAG) Prosecution of Drug Crimes grant provides \$142,000 from the Wisconsin Office of Justice Assistance (OJA) for two Assistant District Attorneys assigned to the Milwaukee Metropolitan Drug Enforcement Group (MMDEG).

Funding under the 2004 Local Law Enforcement Block Grant for an Assistant District Attorney to expedite the processing of felony cases in the District Attorney's Complaint Review Unit ends on September 30, 2006.

The Milwaukee High Intensity Drug Trafficking Area (HIDTA) grant provides 100 percent funding from the Office of National Drug Control Policy (ONDCP) for five Assistant District Attorneys, one Clerical Assistant 1, one Clerical Specialist, one HIDTA Director, one Coordinator that serves as the HIDTA Deputy Director, and one Administrative Assistant 2. One vacant position of Senior Intelligence Analyst will be abolished in the 2007 budget, because the duties of the position have been assumed by a federal agency.

The Domestic Violence Earmark provides salaries and fringe benefits for five Assistant District

Attorneys; reinstates a contract with Sojourner Truth House to provide services to victims of domestic violence on weekends; and allows for a contract with Legal Action of Wisconsin to provide free legal services to low-income victims of domestic violence.

The 2005 JAG County MMDEG and JAG OJA MMDEG grant includes funding of \$600,000 for MMDEG to supplement anticipated 2006-07 reductions in state JAG funding from OJA for the JAG Prosecution of Drug Crimes program and the JAG MMDEG project. In 2007, one vacant Community Relations Coordinator position is abolished. The District Attorney's office does not plan to spend any of the 2005 JAG grant money until 2007 because of reductions made in the 2006 MMDEG budget.

The OJJDP Community Prosecution grant provides the salary and fringe benefits of one Assistant District Attorney that serves as a community prosecutor in the Milwaukee Police Department, third district, and as the director of the Community Prosecution Unit.

CHARGES TO OTHER COUNTY AGENCIES				
Department	Program	2006 Budget	2007 Budget	2006/2007 Change
Child Support	Prosecution for Failure to Provide Support to a Child	\$ 151,122	\$ 148,937	\$ (2,185)
Health & Human Serv	First Offenders Program	29,620	28,606	(1,014)
Health & Human Serv	Juvenile Accountability and Incentive Grant (JAIBG)	55,293	59,835	4,542
TOTAL		\$ 236,035	\$ 237,378	\$ 1,343

ADOPTED 2007 BUDGET

DEPT: DISTRICT ATTORNEY

UNIT NO. 4500
FUND: General - 0001

Child Support Enforcement

Pursuant to Section 948.22 of the Wisconsin State Statutes, individuals may be prosecuted for failure to provide support to a child. The Department of Child Support Enforcement refers the most egregious cases to the District Attorney for criminal prosecution. The District Attorney crosscharges the Department of Child Support Enforcement for the services of an Assistant District Attorney on the state payroll that prosecutes criminal child support cases and for the costs of a full-time Paralegal. The Department of Child Support Enforcement receives Federal reimbursement of 66% for the cost of these positions. The State charges the District Attorney for the costs of the Assistant District Attorney dedicated to child support cases.

Department of Health and Human Services

The costs for one half-time Paralegal assigned to the Children's Court Center First Time Offenders Program are crosscharged to the Department of Health and Human Services to recover grant funding. In addition, the costs for one Assistant District Attorney is charged to the Department of Health and Human Services to recoup grant funding from the Juvenile Accountability and Incentive Grant. DHHS receives this grant funding in its budget.

BUDGET HIGHLIGHTS

- Personal Services expenditures increase \$1,132,242 from \$12,970,499 to \$14,102,741 primarily due to a fringe benefit increase of \$1,266,052.
- Funded positions increase 2.4 from 159.1 to 161.5. In prior years, State Attorneys in the District Attorney's office were budgeted as an aggregate lump sum. In 2007, State Attorneys are segregated out causing an increase in FTEs. However, this increase in FTEs is due to a change in budgeting methodology and does not reflect an actual increase in personnel. This is off-set by the abolishment of 5.59 FTEs.
- In 2007, due to the discontinuation of grant funding, one Victim/Witness Advocate, one Senior Intelligence Analyst, one Community Support Program Coordinator, one Clerical Assistant 2, one Fiscal Assistant 2, one (.47 FTE) Transcriptionist (hourly) and one (.12 FTE) Administrative Intern (hourly) are abolished.
- Services expenditures increase by \$262,341 from \$2,930,447 to \$3,192,788 primarily due to a \$131,332 increase in charges from the State and a \$126,709 increase in costs in General Administration Contracting Agencies, which includes the reinstatement of a contract with Sojourner Truth House and a new contract with Legal Action of Wisconsin. The charges from the State and the cost of these contracts are offset by State and Federal revenue.
- State and Federal revenue received by the District Attorney decreases by \$472,214 from \$8,472,331 to \$8,000,117 primarily due to the discontinuation of various grand funding.
- The 2005 Wisconsin Act 60 imposed new requirements for the admissibility in evidence of statements of juveniles, effective December 31, 2005. Act 60 also mandates electronic recording of statements of adults in custodial interrogation and imposes new requirements for the admissibility in evidence of statements by adults, effective January 1, 2007. This state mandate will require the District Attorney to copy, index, provide discovery, and play in court the electronically recorded statements. This will increase personnel and equipment costs.
- The District Attorney's office assumed fiscal and administrative responsibility for the Milwaukee Metropolitan Drug Enforcement Group (MMDEG) grant from the Sheriff's Department on January 1, 2005. In 2007, there will be no Sheriff crosscharges for MMDEG personnel because the Sheriff's Office withdrew from MMDEG effective March 1, 2006. This results in a savings of \$197,245.
- Felony filings, the District Attorney's most significant workload indicator, increased 19.7 percent from 2000 through 2005.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance

ADOPTED 2007 BUDGET**DEPT:** DISTRICT ATTORNEY**UNIT NO.** 4500**FUND:** General - 0001

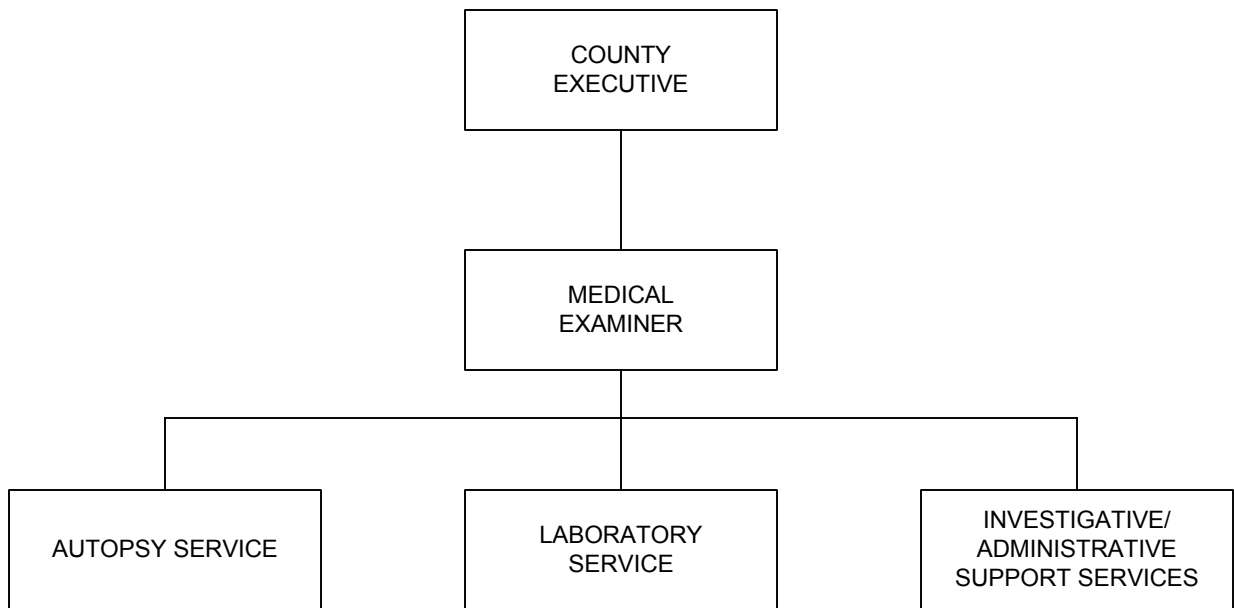
is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is

jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY				
<u>Description</u>	<u>2005 Budget</u>	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
<u>Major Offenses Reported to Police</u>				
Violent Crimes	6,000	6,790	5,500	6,500
Property Crimes	<u>53,500</u>	<u>45,813</u>	<u>45,000</u>	<u>45,000</u>
Total Major Offenses	59,500	52,603	50,500	51,500
<u>Milwaukee County Arrests</u>				
Juvenile Arrests	30,000	21,530	27,000	22,500
Adult Arrests	<u>85,000</u>	<u>60,110</u>	<u>80,000</u>	<u>62,500</u>
Total Arrests	115,000	81,640	107,000	85,000

MILWAUKEE COUNTY DISTRICT ATTORNEY'S OFFICE CASELOAD STATISTICS			
	<u>2003</u>	<u>2004</u>	<u>2005</u>
Felony	7,272	6,930	6,980
Misdemeanor	10,257	10,050	10,156
Criminal Traffic	14,867	13,694	12,017
Children in Need of Protective Services (CHIPS)	1,179	1,376	1,304
Juvenile Delinquency	3,030	2,483	2,643
TPR (Termination of Parental Rights)	874	509	420

MEDICAL EXAMINER



ADOPTED 2007 BUDGET**DEPT:** MEDICAL EXAMINER**UNIT NO.** 4900**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Sections 59.34, 59.36, 59.38, 69.18, 157.02, and Chapter 979, Wisconsin Statutes, this department investigates all deaths in which there are unexplained, unusual or suspicious circumstances, all homicides, all suicides, all deaths following criminal abortion, poisoning, and accident (whether the injury is or is not the primary cause of death), and all deaths in which there is no physician in attendance, or the attending physician refuses to sign the death certificate; investigates all deaths when the body is to be cremated; reports all deaths immediately to the District Attorney pursuant to

Section 979.04(2) Statutes; performs autopsies, histologic studies and toxicological analyses, and testifies in court in regard to all investigative findings; issues death certificates, cremation permits and disinterment permits; takes possession of, stores and disposes of bodies when investigation is required or bodies are unclaimed; locates relatives of deceased persons; safeguards and legally disposes of money and property of deceased persons; and renders scientific aid to various law enforcement agencies in the examination of evidence.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 1,831,578	\$ 1,766,046	\$ 1,795,279	\$ 29,233
Employee Fringe Benefits (EFB)	1,161,657	1,055,044	989,034	(66,010)
Services	555,843	538,374	474,287	(64,087)
Commodities	170,980	146,911	132,765	(14,146)
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	474,402	515,403	505,016	(10,387)
Abatements	(410,234)	(455,602)	(446,870)	8,732
Total Expenditures	\$ 3,784,226	\$ 3,566,176	\$ 3,449,511	\$ (116,665)
Direct Revenue	1,099,937	869,835	775,476	(94,359)
State & Federal Revenue	3,432	29,960	25,000	(4,960)
Indirect Revenue	0	0	0	0
Total Revenue	\$ 1,103,369	\$ 899,795	\$ 800,476	\$ (99,319)
Direct Total Tax Levy	2,680,857	2,666,381	2,649,035	(17,346)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 69,063	\$ 58,440	\$ 44,667	\$ (13,773)
Courthouse Space Rental	280,272	292,482	289,207	(3,275)
Tech Support & Infrastructure	23,567	44,972	54,168	9,196
Distribution Services	432	690	639	(51)
Telecommunications	5,572	6,586	6,093	(493)
Record Center	0	0	0	0
Radio	4,048	3,576	3,850	274
Computer Charges	7,762	2,509	1,469	(1,040)
Applications Charges	19,519	46,347	39,509	(6,838)
Total Charges	\$ 410,235	\$ 455,602	\$ 439,602	\$ (16,000)
Direct Property Tax Levy	\$ 2,680,857	\$ 2,666,381	\$ 2,649,035	\$ (17,346)
Total Property Tax Levy	\$ 3,091,092	\$ 3,121,983	\$ 3,088,637	\$ (33,346)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** MEDICAL EXAMINER**UNIT NO.** 4900**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 1,831,578	\$ 1,766,046	\$ 1,795,279	\$ 29,233
Employee Fringe Benefits (EFB)	\$ 1,161,657	\$ 1,055,044	\$ 989,034	\$ (66,010)
Position Equivalent (Funded)*	29.8	27.2	25.0	(2.2)
% of Gross Wages Funded	92.8	95.7	94.1	(1.6)
Overtime (Dollars)**	\$ 88,366	\$ 66,420	\$ 56,625	\$ (9,795)
Overtime (Equivalent to Position)	1.1	1.2	1.0	(0.2)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Investigator In Charge	Create	1/1.0	Medical Examiner	\$ 52,120
Forensic Investigator	Abolish	1/1.0	Medical Examiner	(50,217)
Medical Records Administrator I	Abolish	1/1.0	Medical Examiner	(45,237)
Medical Records Administrator II	Create	1/1.0	Medical Examiner	46,386
Assistant Medical Examiner	Create	1/.49	Medical Examiner	81,065
			TOTAL	\$ 84,117

MISSION

The mission of the Milwaukee County Medical Examiner's Office is to promote and maintain the highest professional standards in the field of death investigation; to provide timely, accurate and legally defensible determination of the cause and manner of death; to enhance public health and safety through reducing the incidence of preventable deaths; to foster public awareness and support the advancement of professional, medical and legal education; and to protect the interests of deceased individuals, their loved ones, and the communities it serves.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase \$29,233, from \$1,766,046 to \$1,795,279.
- Total expenditures decrease by \$116,665 from \$3,566,176 to \$3,449,511. Total revenues decrease \$99,319, from \$899,795 to \$800,476 due to the discontinuation of the Fond du Lac satellite office in 2006.
- The forensic pathology fellowship program is reduced from two to one (contracted) positions, for a reduction of \$60,000 in contractual services.
- One positions of Assistant Medical Examiner is created July 1, 2007 for a cost of \$81,065, excluding fringe benefits.
- Revenue of \$25,000 is budgeted for a Paul Coverdell National Forensic Science Improvement Act grant. This is a decrease of \$4,960 from 2006. These funds will be used to maintain laboratory accreditation and purchase upgrades to existing equipment in the toxicology laboratory.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first

ADOPTED 2007 BUDGET**DEPT:** MEDICAL EXAMINER**UNIT NO.** 4900**FUND:** General - 0001

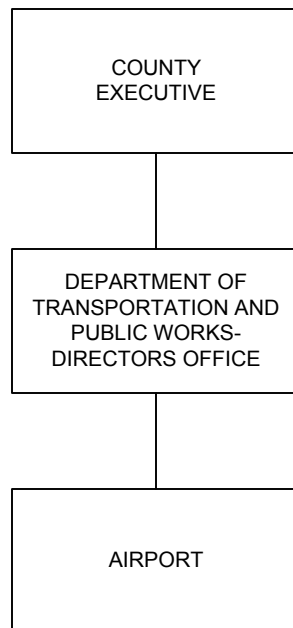
certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county

officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Autopsies	1,028	1,050	1,050
Referral Autopsies (revenue attached)	227	90	0
Death Certificates	1,875	1,900	1,950
Cremation Permits	2,483	2,800	3,100
Deaths Investigated	6,830	6,300	6,000

MEDICAL EXAMINER FEES			
	2006 Fee	2007 Fee	Change
Cremation permits	\$165.00	\$165.00	\$0.00
Death certificates	\$65.00	\$65.00	\$0.00
Disinterment permits	\$50.00	\$50.00	\$0.00
Certified copies, per page charges:			
Autopsy protocol	\$0.50	\$0.50	\$0.00
Toxicology report	\$0.50	\$0.50	\$0.00
Death report	\$0.50	\$0.50	\$0.00
Duplicate photos	\$3.50	\$3.50	\$0.00
Duplicate 35 mm slide	\$3.50	\$3.50	\$0.00
Duplicate microscopic slide	\$12.50	\$12.50	\$0.00
Duplicate x-ray film	\$25.00	\$25.00	\$0.00
Postage and handling	\$5.00	\$5.00	\$0.00
Body storage - per day, after 1 day	\$35.00	\$35.00	\$0.00
Professional testimony hourly fee	\$350.00	\$350.00	\$0.00
Tissue room rental	\$1,000.00	\$1,250.00	\$250.00

DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS – AIRPORT



ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS - AIRPORT**UNIT NO.** 5040**FUND:** Enterprise - 0076**OPERATING AUTHORITY & PURPOSE**

Milwaukee County operates and maintains General Mitchell International and Lawrence J. Timmerman Field Airports by authority granted under Chapters 59 and 114 of the Wisconsin Statutes. General Mitchell International Airport provides commercial, military and general aviation services. Timmerman Airport is primarily for general aviation. Under the terms of the negotiated agreement between

Milwaukee County and the signatory airlines, all operating expenses and debt service costs are recovered through rates and charges assessed to users (terminal and land rentals, concession fees and landing fees).

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 8,847,431	\$ 9,439,486	\$ 10,062,441	\$ 622,955
Employee Fringe Benefits (EFB)	5,234,835	5,270,859	8,934,115	3,663,256
Services	12,199,513	13,317,785	15,174,230	1,856,445
Commodities	1,762,892	1,815,152	2,130,257	315,105
Other Charges	1,045,293	655,000	655,000	0
Debt & Depreciation	15,499,996	17,538,217	17,516,306	(21,911)
Capital Outlay	1,499,497	1,458,700	1,613,550	154,850
Capital Contra	(950,094)	(675,700)	(1,181,550)	(505,850)
County Service Charges	10,542,448	11,731,640	10,261,672	(1,469,968)
Abatements	(32,121)	(839,024)	(903,917)	(64,893)
Total Expenditures	\$ 55,649,690	\$ 59,712,115	\$ 64,262,104	\$ 4,549,989
Direct Revenue	60,407,212	62,022,031	66,591,100	4,569,069
State & Federal Revenue	311,890	100,000	120,000	20,000
Indirect Revenue	318,849	311,400	347,196	35,796
Total Revenue	\$ 61,037,951	\$ 62,433,431	\$ 67,058,296	\$ 4,624,865
Direct Total Tax Levy	(5,388,261)	(2,721,316)	(2,796,192)	(74,876)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 485,012	\$ 403,888	\$ 485,492	\$ 81,604
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	41,128	91,100	100,442	9,342
Distribution Services	3,887	1,828	5,748	3,920
Telecommunications	1,098	2,096	6,261	4,165
Record Center	0	0	0	0
Radio	10,524	16,451	17,711	1,260
Computer Charges	1,726	0	0	0
Applications Charges	61,862	114,488	67,167	(47,321)
Total Charges	\$ 605,237	\$ 629,851	\$ 682,821	\$ 52,970
Direct Property Tax Levy	\$ (5,388,261)	\$ (2,721,316)	\$ (2,796,192)	\$ (74,876)
Total Property Tax Levy	\$ (4,783,024)	\$ (2,091,465)	\$ (2,113,371)	\$ (21,906)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS - AIRPORT**UNIT NO.** 5040**FUND:** Enterprise - 0076

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 8,847,431	\$ 9,439,486	\$ 10,062,441	\$ 622,955
Employee Fringe Benefits (EFB)	\$ 5,234,835	\$ 5,270,859	\$ 8,934,115	\$ 3,663,256
Position Equivalent (Funded)*	213.9	217.4	216.4	(1.0)
% of Gross Wages Funded	96.3	96.0	95.1	(0.9)
Overtime (Dollars)**	\$ 466,720	\$ 350,004	\$ 403,988	\$ 53,994
Overtime (Equivalent to Position)	9.8	8.8	9.5	0.7

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Airport Maintenance Worker	Create	1/1.0	Airport	42,812
			TOTAL	\$ 42,812

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS - AIRPORT

UNIT NO. 5040

FUND: Enterprise - 0076

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
GMIA - Administration	Expenditure	\$ 13,447,199	\$ 16,951,583	\$ 17,166,775	\$ 215,192
	Abatement	(2,540)	(839,024)	(844,016)	(4,992)
	Revenue	60,560,217	39,189,950	42,710,736	3,520,786
	Tax Levy	\$ (47,115,558)	\$ (23,077,391)	\$ (26,387,977)	\$ (3,310,586)
GMIA - Parking Operations	Expenditure	\$ 15,565,797	\$ 15,658,399	\$ 15,564,973	\$ (93,426)
	Abatement	0	0	(591)	(591)
	Revenue	67,688	22,976,000	24,077,000	1,101,000
	Tax Levy	\$ 15,498,109	\$ (7,317,601)	\$ (8,512,618)	\$ (1,195,017)
GMIA - Maintenance	Expenditure	\$ 15,736,691	\$ 15,490,458	\$ 18,858,753	\$ 3,368,295
	Abatement	0	0	(40,406)	(40,406)
	Revenue	(15,069)	0	0	0
	Tax Levy	\$ 15,751,760	\$ 15,490,458	\$ 18,818,347	\$ 3,327,889
GMIA - Environmental / Safety	Expenditure	\$ 502,098	\$ 686,956	\$ 652,903	\$ (34,053)
	Abatement	0	0	(590)	(590)
	Revenue	0	0	0	0
	Tax Levy	\$ 502,098	\$ 686,956	\$ 652,313	\$ (34,643)
GMIA - Operations	Expenditure	\$ 8,131,801	\$ 1,719,819	\$ 1,916,728	\$ 196,909
	Abatement	0	0	(6,882)	(6,882)
	Revenue	0	0	0	0
	Tax Levy	\$ 8,131,801	\$ 1,719,819	\$ 1,909,846	\$ 190,027
GMIA - Fire Protection	Expenditure	\$ 1,843,028	\$ 1,898,369	\$ 2,666,308	\$ 767,939
	Abatement	0	0	(8,718)	(8,718)
	Revenue	0	0	0	0
	Tax Levy	\$ 1,843,028	\$ 1,898,369	\$ 2,657,590	\$ 759,221
GMIA - Security & Safety	Expenditure	\$ 3,774	\$ 7,740,234	\$ 7,889,536	\$ 149,302
	Abatement	0	0	(1,787)	(1,787)
	Revenue	0	0	0	0
	Tax Levy	\$ 3,774	\$ 7,740,234	\$ 7,887,749	\$ 147,515
Timmerman Field Airport	Expenditure	\$ 451,440	\$ 405,321	\$ 450,045	\$ 44,724
	Abatement	(29,582)	0	(927)	(927)
	Revenue	425,117	267,481	270,560	3,079
	Tax Levy	\$ (3,259)	\$ 137,840	\$ 178,558	\$ 40,718

The Airport's mission is to plan, provide, operate, maintain and enhance efficient, cost-effective air transportation facilities that meet the present and future socio-economic needs of the region, airlines and tenants, while maintaining sensitivity to the residents in the environs of the Airports.

DEPARTMENT DESCRIPTION

The Airport has essentially one program: Air Transportation. This program includes all activities necessary for the efficient, day-to-day operation of General Mitchell International Airport (GMIA) and Lawrence J. Timmerman Field (LJT). In support of

this program, operations are further divided into the following areas of responsibility:

Administration is responsible for general administration, planning, marketing and public relations, accounting, payroll, budget, procurement, airside and landside business operations, including noise monitoring and abatement activities.

Parking Operations records the various expenses of operating the parking structure, debt service and associated interest expense on the parking structure addition. In addition, this group oversees all GMIA ground transportation activities including taxi, shuttle, limousine and bus operators. Parking

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS - AIRPORT

UNIT NO. 5040

FUND: Enterprise - 0076

revenue fees are collected and accounted for by this section.

Maintenance is responsible for keeping the physical plants of the Airports in good condition, including custodial, HVAC, and maintaining the electrical power supply to the terminal and airfields. Snow plowing and grass cutting are also handled by the maintenance staff.

Environmental and Safety is responsible for capturing the costs and activities related to workplace safety, compliance with governmental safety requirements, glycol recovery programs, and wastewater treatment programs.

Operations is responsible for keeping the airfield and ramp areas open for business around the clock. This area oversees the day-to-day activities of the airport and ensures compliance with FAA, TSA, state and local regulations. Operations coordinates emergency responses, construction activities, special events, and snow removal.

Fire Protection - maintains round-the-clock staffing to deal with emergency situations on the airfield, within the parking structure and lots. They respond to emergency needs involving patrons, tenants, and Airport Staff.

Safety and Security is responsible for safety and security functions within the airfield perimeters, working closely with other agencies and taking actions necessary to keep the Airports in compliance with Transportation Security Administration (TSA) standards and regulations.

Timmerman (Lawrence J. Timmerman Airport) is the general aviation reliever airport in the GMIA system. It is located on the Northwest side of Milwaukee. Costs and revenues of this facility are governed by the terms of the signatory airline long-term lease.

BUDGET HIGHLIGHTS

- Personal Services without fringe benefits increase \$622,955, from \$9,439,486 to \$10,062,441. Funded positions decrease from 217.4 to 216.4, primarily due to a decrease in the personal services lump sum.

- The Governmental Accounting Standards Board (GASB) statement number 45 (GASB-45), issued in 2004, will become effective for Milwaukee County in 2007. This statement establishes standards for the measurement, recognition, and display of Other Post Employment Benefits (OPEB) expenditures and related liabilities. For the County, this OPEB cost is for post retirement health insurance and life insurance benefits for eligible employees. Beginning in 2007, Milwaukee County is required to accrue for the annual cost of OPEB earned by an employee during the year (normal cost) plus the amortization of past service costs earned by an employee prior to the effective date of the new governmental accounting standard. In order to comply with Wisconsin state statutes, proprietary fund departments must follow governmental accounting rules and use accrual accounting. DTPW - Airport has a budgeted amount of \$1,223,900 included for OPEB liability.
- Security measures put in place after the events of September 11, 2001 will continue for the foreseeable future, and the cost will be included in the rates charged to airlines using the Airport. The cost of security includes staff dedicated to security, towing, maintenance of the perimeter and internal security system. Also included in this org. unit are Sheriff Department costs of \$6,587,570. Limited federal or state reimbursement for security costs in the event of a level orange declaration is anticipated in this budget at \$120,000.
- The Airport's operating budget is increased by \$60,000 for the purposes of travel so that airport staff can attend training and workshops.
- Appropriations for Contractual Services increase \$1,856,445, from \$13,517,785 to \$15,174,230. This increase is due to an anticipated increase of \$787,000 in utilities cost; a 5% increase in parking operator costs of \$245,500, reflecting a more realistic snow removal estimate; an increase of \$115,000 for cleaning the new area on the C hammerhead and an increase of \$581,250 for building repair and maintenance programs to address needs of the aging terminal as well as increased space coming on line mid-year at the C concourse. Included in this expenditure category is education and training of

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS - AIRPORT

UNIT NO. 5040

FUND: Enterprise - 0076

personnel in IT applications and hardware unique to the airport; ongoing fire, rescue; environmental and safety education.

- Commodities increase \$315,105 from \$1,815,152 to \$2,130,257. The majority of the increase is due to a \$240,877 increase as a result of a change in the methodology for the budgeting of fuel. (See Org. Unit 5300 – Fleet Maintenance for details). This increase is offset by a corresponding decrease in the Airport's crosscharge from Fleet Maintenance.
- Debt and Depreciation decreases \$21,911, from \$17,538,217 to \$17,516,306, due to a decrease in depreciation on existing assets of \$2,359,168 from \$5,033,600 to \$2,674,432. This is offset by an increase in debt related expenses of \$2,337,257 from \$12,489,617 to \$14,826,874.
- The appropriation for major maintenance items decreases \$351,000, from \$783,000 to \$432,000. This amount includes the major maintenance expense projects of \$60,000 to complete resurfacing a portion of the surface parking lot; \$70,000 for air cleaning equipment in the East Garage of the South Shop; \$92,000 for similar equipment in the Main Garage of the South Shop; \$80,000 to replace four escalators; \$50,000 for spill pollution control infrastructure; and \$80,000 to repair membranes and surfaces in the older section of the parking structure. The capitalized major maintenance costs are offset by the capital contra account that is explained below.
- The appropriation for items to be acquired and capitalized totals \$1,181,550. Some of the major items that make up this total are \$105,000 for Flight Information Display System (FIDS) replacement display screens; \$60,000 for the planned program replacement of PC's driving those displays; replacement of old IT infrastructure components aggregating to approximately \$96,000; \$65,000 for the addition of a Cisco core router; \$85,000 to replace overhead doors at the Firehouse; and \$100,000

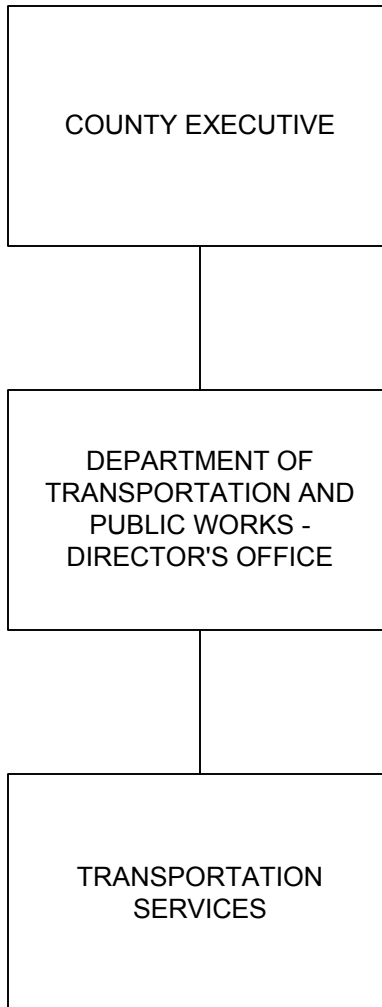
for a boiler and chiller replacement at Timmerman

- Revenues increase \$4,555,781 primarily through adjustments to rates and charges to comply with the airport - airline lease directed residual methodology.
- The Airport budget has a Direct Tax Levy surplus of \$2,796,192. This consists of a contribution to the general fund of \$1,892,275 in accordance with the terms of the 25-year master lease agreement. The \$1,892,275 from the master lease agreement represents a repayment to the County for the payment of debt service on the terminal expansion net of terminal project depreciation expenses. In addition to the master lease contribution, there is additional revenue for the abated cross-charges of \$903,917.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS - AIRPORT**UNIT NO.** 5040**FUND:** Enterprise - 0076

ACTIVITY AND STATISTICAL SUMMARY				
	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Passengers:				
Enplaned	3,331,255	3,629,554	3,500,000	3,650,000
Deplaned	<u>3,329,850</u>	<u>3,638,446</u>	<u>3,500,000</u>	<u>3,650,000</u>
Total	6,661,105	7,268,000	7,000,000	7,300,000
Revenue Landing Weight (1,000 lbs)	5,664,461	5,991,599	5,945,000	5,940,000
Air Freight (1,000 lbs)	190,722	193,281	195,000	195,000
Aircraft Operations (Takeoffs and Landings)				
Commercial	188,133	193,779	195,000	195,000
Military	3,057	2,518	4,000	3,500
General	24,040	22,817	30,000	28,000
Timmerman	<u>69,134</u>	<u>79,054</u>	<u>71,000</u>	<u>71,000</u>
Total	284,364	298,168	300,000	297,500

DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS – TRANSPORTATION



ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
TRANSPORTATION SERVICES

UNIT NO. 5070
FUND: Internal Service - 0028

OPERATING AUTHORITY & PURPOSE

The Transportation Services section of the Department of Transportation and Public Works (DTPW) is comprised of Transportation Planning and Transportation Engineering services.

The Transportation Engineering Section implements projects defined under County policy in accordance with the guidelines provided by grantor agencies and/or as prescribed by law. The projects are funded through State and/or Federal grants, with local funds provided by the County, cities or villages and private developers.

The Transportation Planning Section represents Milwaukee County interests in pertinent safety and multimodal transportation planning, prepares related transportation plans, and aggressively seeks out, applies for and professionally manages State and Federal grant funds which reduce tax levy support for County transportation projects while maintaining and applying its technical capacity for competent project management. The Transportation Planning Section provides technical and professional expertise for multimodal and transit planning and coordination, grant preparation and development, as well as transit system development and oversight.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 1,283,383	\$ 1,305,289	\$ 1,321,639	\$ 16,350
Employee Fringe Benefits (EFB)	760,688	760,535	733,346	(27,189)
Services	28,957	35,000	36,080	1,080
Commodities	12,611	19,000	18,235	(765)
Other Charges	0	1,000	1,000	0
Debt & Depreciation	8,978	9,287	9,287	0
Capital Outlay	28,851	327,400	278,810	(48,590)
Capital Contra	(8,829)	0	0	0
County Service Charges	1,335,577	1,015,289	989,289	(26,000)
Abatements	(1,113,506)	(826,007)	(789,427)	36,580
Total Expenditures	\$ 2,336,710	\$ 2,646,793	\$ 2,598,259	\$ (48,534)
Direct Revenue	99,436	75,300	80,600	5,300
State & Federal Revenue	17,749	290,665	250,920	(39,745)
Indirect Revenue	2,789,083	2,417,038	2,274,934	(142,104)
Total Revenue	\$ 2,906,268	\$ 2,783,003	\$ 2,606,454	\$ (176,549)
Direct Total Tax Levy	(569,558)	(136,210)	(8,195)	128,015

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 68,688	\$ 66,384	\$ 38,270	\$ (28,114)
Courthouse Space Rental	150,180	156,498	136,020	(20,478)
Tech Support & Infrastructure	31,107	25,498	35,062	9,564
Distribution Services	398	419	589	170
Telecommunications	4,141	5,142	5,477	335
Record Center	2,536	2,486	654	(1,832)
Radio	0	0	0	0
Computer Charges	12,506	15,056	8,328	(6,728)
Applications Charges	26,694	21,966	21,418	(548)
Total Charges	\$ 296,250	\$ 293,449	\$ 245,818	\$ (47,631)
Direct Property Tax Levy	\$ (569,558)	\$ (136,210)	\$ (8,195)	\$ 128,015
Total Property Tax Levy	\$ (273,308)	\$ 157,239	\$ 237,623	\$ 80,384

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
TRANSPORTATION SERVICES

UNIT NO. 5070
FUND: Internal Service - 0028

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 1,283,383	\$ 1,305,289	\$ 1,321,639	\$ 16,350
Employee Fringe Benefits (EFB)	\$ 760,688	\$ 760,535	\$ 733,346	\$ (27,189)
Position Equivalent (Funded)*	18.9	20.4	17.8	(2.6)
% of Gross Wages Funded	87.9	99.0	100	(1.0)
Overtime (Dollars)**	\$ 24,158	\$ 43,572	\$ 43,516	\$ (56)
Overtime (Equivalent to Position)	0.8	0.7	0.7	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Engineering Technician	Abolish	1/1.0	Transportation Services	\$ (54,081)
Engineering Intern	Abolish	4/2.0	Transportation Services	(51,476)
Engineering Technician SE	Create	1/.5	Transportation Services	31,614
			TOTAL	\$ (73,943)

MISSION

The mission of Transportation Services is to cost-effectively plan, design and implement projects necessary to maintain and enhance the safety and efficiency of the County's highways, bridges, traffic control facilities and transit systems.

DEPARTMENT DESCRIPTION

The Transportation Services section consists of Transportation Planning and Transportation Engineering.

Transportation Planning Section

Transportation Planning provides multimodal transportation planning, development, grant administration and project and asset management and performs required duties as owner's representative in the County's Mass Transit development and coordination. Those duties include providing transit management oversight as required by the Federal and State governments, providing transit grant application and

administration, as well as transit planning and transit facility development.

Transportation Engineering is divided into the following functional areas:

Highway Engineering provides planning and design activities for Highway Capital Improvement projects, County Highway Action Program projects and coordination of the Local Road Improvement Program projects as required by State law and County policy.

Construction Management is responsible for field inspection, construction engineering, construction management, and contract administration of Highway and Transportation projects. Projects include, but are not limited to, intersection improvements and road and bridge rehabilitation or reconstruction.

Bridge Engineering provides planning, design and construction of new bridges and for the rehabilitation of existing County-owned bridges. This group, as

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
TRANSPORTATION SERVICES

UNIT NO. 5070

FUND: Internal Service - 0028

mandated by State law, conducts biennial bridge inspections of all County-owned bridges and administers the Local Bridge Program for all municipalities' local bridges in Milwaukee County.

Traffic Engineering provides planning, design and implementation of projects needed to maintain and improve the safety, operational efficiency and functional integrity of the County's Highway network, including projects in the Congestion Mitigation and Air Quality Program and Hazard Elimination Program.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase \$16,350 from \$1,305,289 to \$1,321,639. Funded position equivalents decrease from 20.4 to 17.8.
- The Governmental Accounting Standards Board (GASB) statement number 45 (GASB-45), issued in 2004, will become effective for Milwaukee County in 2007. This statement establishes standards for the measurement, recognition, and display of Other Post Employment Benefits (OPEB) expenditures and related liabilities. For the County, this OPEB cost is for post retirement health insurance and life insurance benefits for eligible employees. Beginning in 2007, Milwaukee County is required to accrue for the annual cost of OPEB earned by an employee during the year (normal cost) plus the amortization of past service costs earned by an employee prior to the effective date of the new governmental accounting standard. In order to comply with Wisconsin state statutes, proprietary fund departments must follow governmental accounting rules and use accrual accounting. Transportation Services has a budgeted amount of \$136,000 included for OPEB liability.
- One vacant position of Engineering Technician and four positions (2.0 FTEs) of Engineering Intern are abolished. One half-time position of Engineering Technician Seasonal is created. This position will be responsible for oversight and inspection of projects during the construction season.
- Professional Service revenue decreased \$142,104 from \$2,417,038 to \$2,274,934 to reflect the true amount of recoverable direct labor costs.
- Revenue is approximately 77% of expenditure costs, which is 17% lower than 2006. Transportation Services performs duties that cannot be charged to capital projects or other agencies requiring direct tax levy support. The duties that are tax levy funded include pavement management, traffic safety improvement studies and investigating constituent concerns on County trunk highways.
- In 2007 Capital Outlay decreases \$48,590, from \$327,400 to \$278,810. This is the second year of the Hazard Elimination Safety Project (HES), which has a total expenditure authority of \$278,810. HES Expenditures are off-set by a Federal grant of \$250,920 and a required 10% County match of \$27,890. The HES project will install Light Emitting Diode (LED) fixtures into county traffic signals. The LED fixtures have greater visibility than the standard lenses, have a much longer life, including a five-year warranty, and dramatically decrease the electrical costs of signal operation. It is anticipated that at the completion of the project, there will be an 80% savings in electrical costs. This savings will be reflected in the DTPW-Highway Maintenance budget in 2008. Upon completion of the project in 2007, over 95% of the traffic signals will be converted to LED fixtures. Funds must be expended by September 2008.
- State Revenues decrease \$97,975 primarily due to the completion of a major maintenance project in the amount of \$84,975 for traffic signage and pavement. The remaining reduction of \$13,000 is associated with Local Road Improvement Program (LRIP). These funds are received biennially in even numbered years.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
TRANSPORTATION SERVICES

UNIT NO. 5070

FUND: Internal Service - 0028

payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in

violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

**DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS -
ARCHITECTURAL, ENGINEERING & ENVIRONMENTAL SERVICES DIVISION**



ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS – ARCHITECTURAL
ENGINEERING AND ENVIRONMENTAL SERVICES

UNIT NO. 5080

FUND: Internal Service - 0028

OPERATING AUTHORITY & PURPOSE

The Architectural, Engineering and Environmental Services Division of Department of Transportation and Public Works (DPTW) provides a core competency of professional and technical services for Milwaukee County. The division is comprised of five sections: Architectural, Airport Engineering, Site Development Engineering, Environmental Services

and Support Services. Through the Division employees' efforts and extended staff provided by consultants, these sections research, design, administer and implement a diverse combination of programs and projects.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 3,280,745	\$ 3,175,106	\$ 3,007,722	\$ (167,384)
Employee Fringe Benefits (EFB)	2,127,137	1,848,792	1,948,982	100,190
Services	296,214	175,909	176,850	941
Commodities	51,941	48,675	40,733	(7,942)
Other Charges	36,843	50,000	50,000	0
Debt & Depreciation	132,852	25,318	22,000	(3,318)
Capital Outlay	361,979	600,000	512,864	(87,136)
Capital Contra	(62,484)	0	0	0
County Service Charges	2,070,649	2,173,539	2,152,581	(20,958)
Abatements	(1,986,069)	(2,305,409)	(1,857,328)	448,081
Total Expenditures	\$ 6,309,807	\$ 5,791,930	\$ 6,054,404	\$ 262,474
Direct Revenue	235,523	149,505	155,000	5,495
State & Federal Revenue	350,884	322,000	243,050	(78,950)
Indirect Revenue	4,929,596	5,283,910	5,573,978	290,068
Total Revenue	\$ 5,516,003	\$ 5,755,415	\$ 5,972,028	\$ 216,613
Direct Total Tax Levy	793,804	36,515	82,376	45,861

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 80,575	\$ 80,562	\$ 50,172	\$ (30,390)
Courthouse Space Rental	330,936	344,873	323,924	(20,949)
Tech Support & Infrastructure	65,918	59,552	109,680	50,128
Distribution Services	496	532	733	201
Telecommunications	9,677	11,941	16,099	4,158
Record Center	15,369	13,993	4,734	(9,259)
Radio	0	0	0	0
Computer Charges	29,324	35,130	30,865	(4,265)
Applications Charges	67,049	50,361	76,628	26,267
Total Charges	\$ 599,344	\$ 596,944	\$ 612,835	\$ 15,891
Direct Property Tax Levy	\$ 793,804	\$ 36,515	\$ 82,376	\$ 45,861
Total Property Tax Levy	\$ 1,393,148	\$ 633,459	\$ 695,211	\$ 61,752

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS – ARCHITECTURAL
ENGINEERING AND ENVIRONMENTAL SERVICES

UNIT NO. 5080

FUND: Internal Service - 0028

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 3,280,745	\$ 3,175,106	\$ 3,007,722	\$ (167,384)
Employee Fringe Benefits (EFB)	\$ 2,127,137	\$ 1,848,792	\$ 1,948,982	\$ 100,190
Position Equivalent (Funded)*	51.0	48.9	40.9	(8.0)
% of Gross Wages Funded	100.0	96.0	100.0	4.0
Overtime (Dollars)**	\$ 14,382	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Clerical Assistant 1	Unfunded	2/2.0	Architectl/ Eng Svcs	\$ (70,304)
Record Center Technicians	Unfunded	2/2.0	Architectl/ Eng Svcs	(76,152)
Facilities Assessment Analyst	Unfunded	1/1.0	Architectl/ Eng Svcs	(41,877)
Contract Payment Analyst	Unfunded	1/1.0	Architectl/ Eng Svcs	(64,099)
Specification Writer	Unfunded	1/1.0	Architectl/ Eng Svcs	(72,918)
Engineering Technician	Unfunded	1/1.0	Architectl/ Eng Svcs	(54,081)
Architectural Designers	Unfunded	2/2.0	Architectl/ Eng Svcs	(139,550)
Construction Coordinator	Unfunded	1/1.0	Architectl/ Eng Svcs	(59,576)
			TOTAL	\$ (578,557)

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Architectural / Engineering Services	Expenditure	\$ 6,571,124	\$ 6,255,751	\$ 6,171,039	\$ (84,712)
	Abatement	(1,326,269)	(1,258,870)	(1,243,954)	14,916
	Revenue	4,869,805	5,520,915	5,546,858	25,943
	Tax Levy	\$ 375,050	\$ (524,034)	\$ (619,773)	\$ (95,739)
Environment / Energy	Expenditure	\$ 1,724,757	\$ 1,841,588	\$ 1,740,693	\$ (100,895)
	Abatement	(659,801)	(1,046,539)	(613,374)	433,165
	Revenue	646,200	234,500	425,170	190,670
	Tax Levy	\$ 418,756	\$ 560,549	\$ 702,149	\$ 141,600

MISSION

The mission of Architectural, Engineering and Environmental Services is to provide technical services to plan, design, construct, manage, operate and preserve Milwaukee County's natural resources and public facilities.

professional and technical services for Milwaukee County. The Architectural, Engineering and Environmental Services Division is comprised of the Architectural Services Section, Civil Engineering/Site Development Section, Airport Engineering Section, Environmental Services Section, and Support Services Section.

DEPARTMENT DESCRIPTION

Architectural, Engineering and Environmental Services provides a core competency of

Architectural, Engineering and Environmental Services is comprised of the following sections:

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS – ARCHITECTURAL
ENGINEERING AND ENVIRONMENTAL SERVICES

UNIT NO. 5080

FUND: Internal Service - 0028

1. The **Architectural Services Section** provides technical services in building maintenance, remodeling, additions and new construction for all County departments. Specific tasks performed include project program and budget development, cost estimating, formation of the design team; including consultants, design development, development of bid documents, procurement and evaluation of competitive bids; contract award, project management, verification of installation quality and final acceptance of completed construction.
2. The **Airport Engineering Section** provides planning, design and construction management services for all major maintenance and passenger facility charge projects at General Mitchell International and Lawrence J. Timmerman Airports. In addition, this section coordinates planning and administration of projects with State and Federal agencies, and those sponsored by the airlines and other Airport tenants.
3. The **Civil Engineering and Site Development Section** provides civil engineering and land surveying services on public works projects for County departments. Projects include parking lots, roadways, grading, land improvements, water resources and underground utilities. Specific services include project management utilizing the DTPW cost and scheduling system, in-house design staff and professional services consultants, design, preparation of drawings, technical specifications and bidding documents, administration of the competitive bidding process, engineering feasibility studies, needs assessment and programming for existing and proposed facilities, certified survey maps, site surveys and construction staging.
4. The **Environmental Services Section** provides technical and managerial services concerning environmental issues of all County departments. Environmental issues include stormwater management, hazardous substance control (asbestos, lead, PCBs, mercury, etc.), underground storage tanks, landfills, air quality, recycling, solid wastes, water quality, brownfields, pesticides/herbicides and environmental due diligence for property acquisition/disposal.
5. The **Support Services Section** provides County facilities records management, County facilities assessment, administration of the DTPW cost and scheduling system used for project management and administration of a Geographic Information System (GIS) and the Milwaukee County Automated Mapping and Land Information System (MCAMLIS). Services include development and maintenance the County property assets inventory, including land, utilities, roads, bridges, buildings and facilities; management of asset records archive; development and quality assurance and control of all architectural and project record drawings and system/equipment inventory of County buildings; condition assessment of all County facilities used for the development of a five-year major maintenance and capital improvement plan.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits decrease \$167,384, from \$3,175,106 to \$3,007,722.
- The Governmental Accounting Standards Board (GASB) statement number 45 (GASB-45), issued in 2004, will become effective for Milwaukee County in 2007. This statement establishes standards for the measurement, recognition, and display of Other Post Employment Benefits (OPEB) expenditures and related liabilities. For the County, this OPEB cost is for post retirement health insurance and life insurance benefits for eligible employees. Beginning in 2007, Milwaukee County is required to accrue for the annual cost of OPEB earned by an employee during the year (normal cost) plus the amortization of past service costs earned by an employee prior to the effective date of the new governmental accounting standard. In order to comply with Wisconsin state statutes, proprietary fund departments must follow governmental accounting rules and use accrual accounting. Architecture, Engineering and Environmental Services has a budgeted amount of \$455,600 for OPEB liability.
- Funded positions decrease 8.0 FTE, from 48.9 to 40.9.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS – ARCHITECTURAL
ENGINEERING AND ENVIRONMENTAL SERVICES

UNIT NO. 5080

FUND: Internal Service - 0028

- There are 11 positions unfunded in the 2007 budget: one Engineering Technician, one Construction Coordinator, one Facility Assessment Analyst, two Record Center Technicians, two Clerical Assistant I positions, one Specification Writer, one Contract Payment Analyst and two Architectural Designers.
- The Architectural, Engineering and Environmental Services Division has not been able to recruit qualified candidates for the Airport Engineer position for over one-year due to the insufficient salary range associated with this position. The salary range for this position is reallocated from PR916E to PR917E.
- Indirect Revenue increases \$290,068 from \$5,283,910 to \$5,573,978. This is attributed to the recovery of eligible operating costs from capital projects and capitalized major maintenance projects. This revenue is recovered based on billable staff time devoted to these projects.
- Due to accounting adjustments, the following expenditure corrections are included in the 2007 budget: computer software is decreased \$15,525, professional services for environmental consultant services is decreased \$11,659 and capital outlay for major maintenance is reduced \$87,136.
- The Wisconsin Department of Natural Resources/Department of Agriculture, Trade and Consumer Protection-Land Conservation Program grant is budgeted at the 2006 level of \$85,000. This grant is used to offset the cost of salaries in the Environmental/Energy Division.
- State and Federal Revenue decreases \$78,950, from \$322,000 to \$243,050. This is primarily due to decreased State reimbursement of costs corresponding with decreased maintenance costs of underground storage tanks.
- In 2007 AE&ES receives \$214,000 in revenue for Milwaukee County Automated Mapping and Land Information System (MCAMLIS) project management. The project administration includes conceptual development of individual projects, development of project specifications, writing contracts, preparation of invoices to draw down funds as expended, payment of subcontractors, record keeping and general maintenance of MCAMLIS data holding. In addition, this effort will merge the County's internal GIS functions with MCAMLIS. The MCAMLIS project is managed in accordance with Milwaukee County procurement and contracting policies and ordinances. MCAMLIS provides County government, municipal governments within the County and private citizens with improved access to mapping and land information.
- Capital outlay has an expenditure authority of \$150,000. The appropriation is budgeted for the Building Inventory and Assessment Program. The building inventory and assessment program has existed in Milwaukee County for 12 years. The program has two phases: phase one is the digitization of the building plans and building systems inventory; phase two is the assessment of each building system and the equipment discovered during phase one investigation or shown on the digitized plan. In 2007, funding for this work will remain at \$150,000. All phase one and two work will concentrate on the remaining Parks Department buildings. Once this initial inventory and assessment is completed, it will be necessary to review, update, and recommend building assessments and improvements on an ongoing basis.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS – ARCHITECTURAL
ENGINEERING AND ENVIRONMENTAL SERVICES

UNIT NO. 5080

FUND: Internal Service - 0028

knowingly violates this subsection may be

removed for cause.

**DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS
HIGHWAY MAINTENANCE**



ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS
 – HIGHWAY MAINTENANCE

UNIT NO. 5100
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

The Highway Maintenance section of the Department of Transportation and Public Works maintains all County trunk highways, parkways, State trunk highways and expressways. It is

responsible for maintaining vacant freeway lands and the North Shore right-of-way.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 5,296,546	\$ 5,595,123	\$ 5,528,390	\$ (66,733)
Employee Fringe Benefits (EFB)	3,100,477	3,245,070	4,386,767	1,141,697
Services	284,419	432,094	390,550	(41,544)
Commodities	834,171	657,531	1,455,181	797,650
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	97,804	189,930	23,100	(166,830)
Capital Contra	0	0	0	0
County Service Charges	6,989,796	5,621,588	5,312,723	(308,865)
Abatements	(1,994,110)	(583,532)	(596,679)	(13,147)
Total Expenditures	\$ 14,609,103	\$ 15,157,804	\$ 16,500,032	\$ 1,342,228
Direct Revenue	54,228	25,450	25,940	490
State & Federal Revenue	13,860,663	14,544,420	15,701,775	1,157,355
Indirect Revenue	0	0	0	0
Total Revenue	\$ 13,914,891	\$ 14,569,870	\$ 15,727,715	\$ 1,157,845
Direct Total Tax Levy	694,212	587,934	772,317	184,383

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 169,711	\$ 168,304	\$ 163,859	\$ (4,445)
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	26,320	25,487	40,269	14,782
Distribution Services	5	2	8	6
Telecommunications	3,040	4,018	8,342	4,324
Record Center	0	0	0	0
Radio	135,190	126,600	137,065	10,465
Computer Charges	9,056	15,056	10,288	(4,768)
Applications Charges	28,836	30,993	28,272	(2,721)
Total Charges	\$ 372,158	\$ 370,460	\$ 388,103	\$ 17,643
Direct Property Tax Levy	\$ 694,212	\$ 587,934	\$ 772,317	\$ 184,383
Total Property Tax Levy	\$ 1,066,370	\$ 958,394	\$ 1,160,420	\$ 202,026

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
HIGHWAY MAINTENANCE

UNIT NO. 5100
FUND: General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 5,296,546	\$ 5,595,123	\$ 5,528,390	\$ (66,733)
Employee Fringe Benefits (EFB)	\$ 3,100,477	\$ 3,245,070	\$ 4,386,767	\$ 1,141,697
Position Equivalent (Funded)*	129.9	117.9	114.2	(3.7)
% of Gross Wages Funded	87.1	85.6	91.2	5.6
Overtime (Dollars)**	\$ 298,612	\$ 250,548	\$ 250,520	\$ (28)
Overtime (Equivalent to Position)	7.7	5.7	5.6	(0.1)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Painter Bldgs	Unfund	1/1.0	Highway Maintenance	\$ (54,766)
Highway Maintenance Wkr 3	Unfund	9/9.0	Highway Maintenance	(419,256)
Highway Operations Manager	Unfund	1/1.0	Highway Maintenance	(83,532)
			TOTAL	\$ (557,554)

MISSION

Highway Maintenance will maintain County trunk highways and parkways in a manner that will provide citizens of the County with a safe, usable roadway system at a level of service acceptable to a majority of its citizens and at the lowest possible cost.

DEPARTMENT DESCRIPTION

The **State Highway Maintenance Unit** provides general and winter maintenance on the expressways and State trunk highways within Milwaukee County. The State reimbursement for this program is based on actual labor, including incidental labor costs, machinery allowances as specified in the current State Highway Maintenance Manual's actual cost provision, and material purchases authorized by the State Department of Transportation. State Highway Maintenance program costs are 100% offset by State reimbursement revenue.

The **County Highway Maintenance Unit** provides general and winter maintenance on the Milwaukee County Highway system and parkways. This includes pavement repair and resurfacing, shoulder maintenance, vegetation control, safety appurtenances, road drainage, litter pickup, bridge maintenance, ice and snow control, traffic signal

maintenance, highway signing and pavement marking.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits decrease \$66,733, from \$5,595,123 to \$5,528,390. Employee fringe benefits increase \$1,141,697, from \$3,245,070 to \$4,386,767. Funded positions decrease 3.7 FTEs, from 117.9 to 114.2.

STATE HIGHWAY MAINTENANCE

- The State reimburses the Highway Division for 100 percent of eligible costs associated with the State Trunk Highways (STH) and the freeway system. For 2007, it is estimated that \$12,566,928 of the Department's cost for Personal Services, Contractual Services and Commodities will be dedicated to the freeway system and the STH. In addition, \$454,669 is budgeted for reimbursement revenue from the State to cover 76.2 percent of the Central Services Allocation and other overhead costs which are related to these services provided for the State, but which are budgeted in other departments. Costs, although abated out, will be recouped from the State of Wisconsin.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
HIGHWAY MAINTENANCE

UNIT NO. 5100
FUND: General - 0001

These amounts reflect a \$295,043 increase from 2006 in the amount of cross charge services.

(\$5,100) for salt conveyor maintenance equipment.

- In 2007 the Highways Maintenance Division will unfund one Highway Operations Manager, one Building Painter, nine Highway Maintenance Worker 3 positions. Revenues and expenditures are reduced proportionately.

COUNTY HIGHWAY MAINTENANCE

- General Transportation Aids for 2007 are budgeted at \$2,690,710, reflecting the actual 2006 allocation from the Wisconsin Department of Transportation (WISDOT).
- County trunk highway major maintenance of \$150,000 for resurfacing or overlaying has been eliminated for 2007. Highway Maintenance, in conjunction with the Transportation Division uses the Pavement Condition Index (PCI) to determine the eligibility of roadways in need of resurfacing. Resurfacing will be postponed until 2008.
- Funding of \$23,100 is provided for one arrow board trailer (\$3,600), two arrow board kits (\$6,400), building maintenance (\$8,000) and

- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY				
	2005 <u>Budget</u>	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 * <u>Budget</u>
<u>HIGHWAY MAINTENANCE PROGRAM</u>				
Lane Miles (Maintenance)				
County Trunk Highways	342.96	342.96	342.96	342.96
State Trunk Highways	439.00	439.20	439.00	633.80
Expressways	688.96	697.26	688.96	1,134.67
County Parkways	<u>120.00</u>	<u>120.00</u>	<u>120.00</u>	<u>120.00</u>
Total	1,590.92	1,599.42	1,590.92	2,231.43
Acres (Grass Mowing)				
County Trunk Highways	665.41	665.41	665.41	665.41
State Trunk Highways	781.51	781.51	781.51	781.51
Expressways	<u>1,875.87</u>	<u>1,875.87</u>	<u>1,875.87</u>	<u>1,875.87</u>
Total	3,322.79	3,322.79	3,322.79	3,322.79

* The Wisconsin Department of Transportation revamped their Level of Service model (LOS) statewide by measuring the number of lane miles to be maintained. Updating their LOS model resulted in a gain of 640.51 miles over the 2006 budgeted miles.

**DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS
FLEET MAINTENANCE**



ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
FLEET MANAGEMENT

UNIT NO. 5300

FUND: Internal Service - 0030

OPERATING AUTHORITY & PURPOSE

The Fleet Management Division of the Department of Transportation and Public Works (DPTW) provides a broad array of services to the County and its customers, including vehicle replacement programs; developing and designing vehicle specifications; managing the County's fuel system; assigning vehicles and equipment to users based on needs and requirements; managing and developing vehicle and equipment disposal through periodic

auctions; managing and maintaining all automotive equipment owned by the County; and authorizing and acquiring all vehicles and equipment in the Fleet Equipment Acquisition Capital Budget. Fleet Management manages and maintains all automotive equipment owned by the County.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 2,641,284	\$ 2,876,840	\$ 2,687,704	\$ (189,136)
Employee Fringe Benefits (EFB)	1,661,757	1,663,000	2,366,196	703,196
Services	871,306	879,475	845,934	(33,541)
Commodities	2,730,249	2,089,151	1,285,959	(803,192)
Other Charges	0	0	0	0
Debt & Depreciation	2,978,663	2,533,669	2,176,776	(356,893)
Capital Outlay	12,818	42,000	39,500	(2,500)
Capital Contra	(10,356)	(35,000)	(32,500)	2,500
County Service Charges	1,420,018	1,688,436	1,411,646	(276,790)
Abatements	(408,655)	(536,814)	(486,954)	49,860
Total Expenditures	\$ 11,897,084	\$ 11,200,757	\$ 10,294,261	\$ (906,496)
Direct Revenue	103,250	38,200	48,300	10,100
State & Federal Revenue	20,815	17,700	17,700	0
Indirect Revenue	11,854,165	11,630,845	10,296,505	(1,334,340)
Total Revenue	\$ 11,978,230	\$ 11,686,745	\$ 10,362,505	\$ (1,324,240)
Direct Total Tax Levy	(81,146)	(485,988)	(68,244)	417,744

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 120,086	\$ 211,741	\$ 225,030	\$ 13,289
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	52,505	63,167	71,930	8,763
Distribution Services	0	0	0	0
Telecommunications	3,428	1,675	3,640	1,965
Record Center	0	0	0	0
Radio	0	0	0	0
Computer Charges	28,540	42,658	18,127	(24,531)
Applications Charges	51,181	78,996	48,587	(30,409)
Total Charges	\$ 255,740	\$ 398,237	\$ 367,314	\$ (30,923)
Direct Property Tax Levy	\$ (81,146)	\$ (485,988)	\$ (68,244)	\$ 417,744
Total Property Tax Levy	\$ 174,594	\$ (87,751)	\$ 299,070	\$ 386,821

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
FLEET MANAGEMENT

UNIT NO. 5300

FUND: Internal Service - 0030

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 2,641,284	\$ 2,876,840	\$ 2,687,704	\$ (189,136)
Employee Fringe Benefits (EFB)	\$ 1,661,757	\$ 1,663,000	\$ 2,366,196	\$ 703,196
Position Equivalent (Funded)*	71.0	63.6	57.5	(6.1)
% of Gross Wages Funded	95.0	96.0	96.0	0
Overtime (Dollars)**	\$ 29,572	\$ 125,004	\$ 126,432	\$ 1,428
Overtime (Equivalent to Position)	5.9	3.2	3.0	(0.2)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Administrative Asst (NR)	Unfund	1/1.0	Fleet Maintenance	\$ (41,299)
Auto & Equip Service Tech	Abolish	1/1.0	Fleet Maintenance	(42,315)
Auto & Equip Attendant	Abolish	1/1.0	Fleet Maintenance	(37,348)
Auto & Equip Attendant	Unfund	1/1.0	Fleet Maintenance	(37,348)
Auto & Equip Srv Supv	Abolish	1/1.0	Fleet Maintenance	(53,615)
Fleet Maintenance Worker	Unfund	1/1.0	Fleet Maintenance	(36,257)
Ironworker- DPW	Unfund	1/1.0	Fleet Maintenance	(47,082)
			TOTAL	\$ (295,264)

MISSION

Fleet Management will provide prompt, competitive, quality services to its customers and to effectively manage all County vehicles and equipment through a diversified workforce of skilled, experienced and professional employees.

BUDGET HIGHLIGHTS

- Personal Services without fringe benefits decreases \$189,136 from \$2,876,840 to \$2,687,704. Funded positions decrease 6.1 from 63.6 to 57.5.
- The Governmental Accounting Standards Board (GASB) statement number 45 (GASB-45), issued in 2004, will become effective for Milwaukee County in 2007. This statement establishes standards for the measurement, recognition, and display of Other Post Employment Benefits (OPEB) expenditures and related liabilities. For the County, this OPEB cost is for post retirement health insurance and

life insurance benefits for eligible employees. Beginning in 2007, Milwaukee County is required to accrue for the annual cost of OPEB earned by an employee during the year (normal cost) plus the amortization of past service costs earned by an employee prior to the effective date of the new governmental accounting standard. In order to comply with Wisconsin state statutes, proprietary fund departments must follow governmental accounting rules and use accrual accounting. Fleet has a budgeted amount of \$312,800 included for OPEB liability.

- In 2007, Replacement Fleet equipment is budgeted in the Capital Improvements Budget. Replacement equipment is recommended for (Project WO112, Fleet Equipment Acquisition) the Sheriff's Department, Highway Maintenance, Facilities Management, Parks, Airport, District Attorney, Behavioral Health and Fleet Management. All departments receiving replacement equipment will be required to turn

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
FLEET MANAGEMENT

UNIT NO. 5300

FUND: Internal Service - 0030

in their used equipment unless, as required, the department has obtained County Board approval to retain the old vehicles. This will keep Fleet Management's total equipment count at the approved total. Any costs associated with the repair and maintenance of vehicles retained will be the sole responsibility of the using department.

- A full-time position of Iron Worker is unfunded. Fleet will utilize a Parks Ironworker for one-half of the year. The position will be in Parks with direct labor and fringe transfers to Fleet Management. The net savings for Fleet Management is \$45,346.
- For 2007, funding for motor vehicle parts increases \$362,966 from \$799,188 to \$1,162,154. The increase in 2007 reflects 2005 actual usage.
- During 2006, Fleet Management's second shift operation at the Central facility has been eliminated for the summer months (April-November). As a result, for 2007, one position of Auto & Equipment Attendant is abolished, one position of Auto & Equipment Supervisor will be abolished, special premium is reduced, and utility expenses are reduced. The expenditure savings from this initiative is \$218,631.
- For 2007, the expenditure authority for fuel and the associated cost of all fueling infrastructure have been removed from the Fleet Management budget and transferred to individual departmental budgets. Having individual departments carry this expenditure authority will encourage departments to conserve fuel and allow departments to track and monitor fuel consumption and cost. Using this methodology, any resulting surpluses/deficits for fuel will

remain in each department's budget. Fleet will continue to act as a purchasing agent in order to capture economies of scale.

- Flexibility to expand, modify and reallocate major maintenance projects and equipment purchases while remaining within the total appropriation is continued in 2007.
- Depreciation for Fleet equipment decreases \$302,568, from \$2,159,766 to \$1,857,198 due to adjustments made to more accurately reflect the depreciable life of some equipment.
- Bond interest decreases \$207,248, from \$590,046 to \$382,798, resulting from the re-financing of bond funding used for vehicle acquisitions and a reduction in new units purchased.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
FLEET MANAGEMENT**UNIT NO.** 5300**FUND:** Internal Service - 0030

FUEL PRICING AND PURCHASES					
		2003 Actual	2004 Actual	2005 Actual	2006 Budget
Lead Free -	Gallons	487,666	448,008	436,496	375,723
	Average Price	\$1.40	\$1.67	\$2.07	\$2.22
	Purchase	\$681,380	\$746,747	\$902,116	\$834,105
Diesel #2 -	Gallons	300,363	300,002	311,205	265,700
	Average Price	\$1.22	\$1.50	\$2.08	\$2.22
	Purchase	\$367,902	\$450,001	\$648,806	\$589,854
Diesel #1 -	Gallons	50,450	56,517	63,562	55,000
	Average Price	\$1.39	\$1.55	\$2.09	\$2.22
	Purchase	\$69,897	\$87,735	\$132,693	\$122,100
Propane	Gallons	1,902	1,788	1,402	1,800
	Average Price	\$1.05	\$1.17	\$1.21	\$1.21
	Purchase	\$1,997	\$2,086	\$1,696	\$2,178
Total Gallons Used Per Year		840,381	806,315	812,665	698,223
Total Fuel Dollars Purchased Per Year		\$1,121,176	\$1,286,569	\$1,685,311	\$1,548,237
Less: Fuel for Parks Department		(\$161,291)	(\$181,091)	(\$230,159)	(\$200,485)
Less: Fuel for Non Fleet Equipment		(\$138,998)	(\$168,286)	(\$169,564)	(\$170,990)
Net Fuel for Fleet Operating Budget		\$820,887	\$937,192	\$1,285,588	\$1,176,762

For 2007, costs of fuel and infrastructure have been moved into individual departments. Countywide the amount budgeted for fuel increases by \$497,224 from \$1,548,237 to \$2,045,461.

The fuel prices in the table above are inclusive of Federal and State Taxes, which is included in the purchase price of fuel. Fleet subsequently is reimbursed by the State for fuel used in off road equipment.

To comply with Federal emission standards, ultra-low diesel fuel is required for diesel vehicles beginning in January 2007. The cost of the ultra-low-sulfur diesel versus the number 2 diesel currently used is unknown, however it is generally anticipated that the new fuel will be more expensive. The budgeted amount does not reflect a cost increase as the impact is not yet known.

ACTIVITY AND STATISTICAL SUMMARY				
	2005 Budget	2005 Actual	2006 Budget	2007 Budget
Highway Patrol (Miles)	2,350,000	2,202,005	2,083,000	2,220,000
Other Cars (Miles)	1,100,000	910,673	892,000	915,000
Trucks (Miles)	3,000,000	2,529,638	2,935,000	2,550,000
Motorcycles (Miles)	25,900	19,138	20,000	20,000
Fire Trucks (Miles)	7,000	6,745	7,000	7,000
Other Equipment (Miles)	<u>76,300</u>	<u>77,485</u>	<u>38,800</u>	<u>40,000</u>
Total (Miles)	6,559,200	5,745,684	5,975,800	5,752,000

MILWAUKEE COUNTY TRANSIT/PARATRANSIT SYSTEM

ADOPTED 2007 BUDGET**DEPT:** TRANSIT/PARATRANSIT**UNIT NO.** 5600
FUND: Enterprise - 0083**OPERATING AUTHORITY & PURPOSE**

The Department of Transportation and Public Works provides public transit services through the Milwaukee County Transit System. Direct management and operation of the transit system, including paratransit services, is provided by Milwaukee Transport Services, Inc., (MTS) a private nonprofit corporation under contract to the County. The corporation uses transit facilities and equipment owned and provided by Milwaukee County.

Paratransit operations include the provision of demand responsive transportation and orientation to transportation services. These services provide a

complement to the fixed-route services of MCTS and are available to those who are Americans with Disabilities Act (ADA) Paratransit eligible.

The Transportation Planning Division of the Department of Transportation and Public Works provides County oversight as well as conducts various transit related studies, and prepares and administers federal and state transit grants. Divisional personnel also facilitate the acquisition of capital equipment, and provide design and construction services for capital facilities.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 0	\$ 0	\$ 0	\$ 0
Employee Fringe Benefits (EFB)	0	0	0	0
Services	441,420	551,072	436,204	(114,868)
Commodities	418,469	490,000	490,000	0
Transit Operations	122,426,520	126,096,638	132,714,898	6,618,260
Other Charges	20,455,051	20,823,619	21,358,859	535,240
Capital Outlay	1,014,643	846,300	576,596	(269,704)
County Service Charges	2,035,978	2,332,517	1,829,667	(502,850)
Abatements	(218,201)	(317,504)	(175,550)	141,954
Total Expenditures	\$ 146,573,879	\$ 150,822,642	\$ 157,230,674	\$ 6,408,032
State & Federal Revenue	79,095,123	80,199,416	82,596,381	2,396,965
Other Direct Revenue	2,380,788	1,318,500	1,313,421	(5,079)
Transit Revenue	45,444,057	48,905,545	52,161,308	3,255,763
Total Revenue	\$ 126,919,968	\$ 130,423,461	\$ 136,071,110	\$ 5,647,649
Direct Total Tax Levy	19,653,911	20,399,181	21,159,564	760,383

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 166,773	\$ 268,657	\$ 125,024	\$ (143,633)
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	0	0	0	0
Distribution Services	0	0	0	0
Telecommunications	0	0	0	0
Record Center	0	0	0	0
Radio	41,285	36,478	38,502	2,024
Computer Charges	0	0	0	0
Applications Charges	0	0	0	0
Total Charges	\$ 208,058	\$ 305,135	\$ 163,526	\$ (141,609)
Direct Property Tax Levy	\$ 30,136,861	\$ 20,399,181	\$ 21,159,564	\$ 760,383
Total Property Tax Levy	\$ 30,344,919	\$ 20,704,316	\$ 21,323,090	\$ 618,774

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: TRANSIT/PARATRANSIT

UNIT NO. 5600
FUND: Enterprise - 0083

MISSION

The Milwaukee County Transit/Paratransit System exists to provide reliable, convenient and safe public transportation services that efficiently and effectively meet the varied travel needs of the community and contribute to its quality of life.

DEPARTMENT DESCRIPTION

The *Transit Operations Program* includes all activities necessary for the efficient, day-to-day management and operation of the Milwaukee County Transit System, and the related Transit Plus paratransit service by Milwaukee Transport Services, Inc., a private nonprofit corporation under contract with Milwaukee County. The corporation employs a work force totaling approximately 1,250 employees who are assigned to three major functional classifications: Administration, Finance and Operations.

The *Transit Policy and Capital Acquisition* program is staffed by four positions in the Transportation Planning Division and is responsible for all studies related to transit planning, the replacement and acquisition of transit capital assets, and providing design and construction services for capital facilities. In addition, this division develops and submits grant applications and administers all approved state and federal grants.

BUDGET HIGHLIGHTS

Transit Operations

- The Governmental Accounting Standards Board (GASB) statement number 45 (GASB-45), issued in 2004, will become effective in 2007. This statement establishes standards for the measurement, recognition, and display of Other Post Employment Benefits (OPEB) expenditures and related liabilities. This OPEB cost is for post retirement health insurance and life insurance benefits for eligible employees. A requirement to accrue for the annual cost of OPEB earned by an employee during the year (normal cost) plus the amortization of past service costs earned by an employee prior to the effective date of the new governmental accounting standard begins in 2007. In order to comply with Wisconsin state statutes, proprietary fund departments must

follow governmental accounting rules and use accrual accounting. An amount of \$17,189,176 has been budgeted, which includes \$8,674,309 of expected post employment benefit payments associated with current retiree expenses for OPEB liability. The net OPEB increase of \$7,514,867 was partially mitigated by an OPEB reserve fund of \$1,000,000 established in 2006 and significant changes to medical insurance benefits provided to active employees and retirees when union contracts are negotiated in early 2007. Should MTS be unable to achieve any assumptions that were used to mitigate the OPEB expense, MTS will reduce expenses or achieve revenues elsewhere without increasing fares or reducing service in any way.

- Operating expenses are \$132,714,898 an increase of \$7,201,573 (5.7%) compared to the 2006 budget. This increase is primarily due to the accounting of Other Post Employment Benefits (OPEB) pursuant to GASB 45. The *net* OPEB liability for Transit for 2007 is \$7,514,867. The increases in operating expenses are mitigated by a lump-sum reduction of \$1,174,025.
- The 2007 Budget was developed with no increase in adult cash fares and no reduction of routes. Adult tickets and weekly passes increase from \$14.00 to \$16.00. This includes an increase in premium tickets from \$19 to \$21, an increase in special student passes from \$13.75 to \$15.00 (regular student passes and tickets are no longer available), and an increase in the Commuter Value Pass from \$155 to \$177. These changes result in a net revenue (passenger abatement) increase of \$3,269,668.
- Currently, the two positions of Managing Director and Deputy Director of Milwaukee Transport Services receive total direct compensation of approximately \$342,958. In 2007, this amount will be reduced by 10%. The total savings associated with this budget action is \$34,296.
- Transit passenger revenue (passenger abatement) is projected to be \$44,829,202, an increase of \$4,287,802 (10.6%). This is a function of a decrease in the discount rate for

ADOPTED 2007 BUDGET

DEPT: TRANSIT/PARATRANSIT

UNIT NO. 5600
FUND: Enterprise - 0083

passes and tickets, and stronger than budgeted ridership trends in 2006 continuing into 2007.

- Bus hours decrease by 2,079 (0.1%) from 1,421,650 to 1,419,571. Bus miles decrease by 246,107 (1.3%) from 19,201,894 to 18,955,787. These decreases are results of less Waukesha County service and less service provided relating to the Marquette Interchange Project.
- Diesel fuel is budgeted at \$2.35 per gallon for 2007, resulting in an increase of \$1,260,000 over the 2006 budget.

Paratransit Operations

- Total trips are estimated at 1,026,320, an increase of 37,024 (3.7%) compared to the 2006 budget. The increase is based on current paratransit ridership trends through April 2006.
- Purchased transportation expense is estimated at \$20,289,092, an increase of \$778,950 (4.0%) compared to the 2006 budget. Cost per paratransit ride is projected at \$19.77, an increase of 0.3 percent compared to the 2006 budget.
- Overall productivity for van service is projected to be 2.03 rides per hour in 2007, an increase of 3.1 percent compared to the 2006 budget.

Transit Policy and Capital Acquisition

- State operating assistance is estimated to be \$59,107,000, an increase of \$1,159,000 (2.0%) compared to the 2006 budget.
- State specialized transportation assistance is projected to increase \$184,763 (14.7%) to \$1,441,028.
- Federal formula funds used for transit operations (capitalized maintenance) will be \$18,300,000, a reduction of \$100,000 compared to the 2006 budget.
- Other state and federal funding to support Wisconsin Employment Transportation Assistance Program (WETAP)/Job Access programs are estimated to be \$628,000, a decrease of \$99,000 compared the 2006 budget. The 2007 budget includes funding to maintain current WETAP service and a WETAP grant for extension of Route 54 to United Migrant Opportunity Services (UMOS).
- The paratransit budget assumes the receipt of \$250,000 in federal "New Freedom" funds to cover a portion of the cost of service beyond ¾ of a mile of fixed-route service.
- Federal cost of contracting funds (FTA formula funds) in the amount of \$1,650,000 will be used for paratransit operations.

ACTIVITY & STATISTICAL SUMMARY			
	2005 Actual	2006 Budget	2007 Budget
Buses Assigned	476	518	479
Buses Operated	433	410	423
Bus Miles	19,267,476	19,201,894	18,955,787
Bus Hours	1,433,523	1,421,650	1,419,571
Revenue Passengers	47,457,417	46,940,000	47,690,640
Cost Per Mile	\$6.19	\$6.48	\$6.97
Cost Per Revenue Passenger	\$2.51	\$2.65	\$2.84
Revenue Per Revenue Passenger	\$0.81	\$0.86	\$0.94
Farebox Recovery Ratio	32.23%	32.30%	33.92%
Transit Plus Van Trips/Hour	1.98	1.97	2.03
Transit Plus Ridership	1,015,162	989,296	1,026,320
Transit Plus Cost/Ride	18.92	19.72	19.77

ADOPTED 2007 BUDGET**DEPT:** TRANSIT/PARATRANSIT**UNIT NO.** 5600**FUND:** Enterprise - 0083

BUS FARES									
		2002	2003	2004	2005	2006	2007		
Adult Cash Fare	\$	1.50	\$ 1.50	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75		
Adult Weekly Pass	\$	12.00	\$ 12.00	\$ 13.00	\$ 13.00	\$ 14.00	\$ 16.00		
Adult Ticket Book (a)	\$	12.00	\$ 12.00	\$ 13.00	\$ 13.00	\$ 14.00	\$ 16.00		
Half Fare Cash Fare	\$	0.75	\$ 0.75	\$ 0.85	\$ 0.85	\$ 0.85	\$ 0.85		
Half Fare Ticket Book (a)	\$	7.50	\$ 7.50	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50		
Student With Permit	\$	1.10	\$ 1.10	\$ 1.30	\$ 1.30	\$ 1.30	\$ N/A		
Student Fare Ticket Book (a)	\$	10.00	\$ 10.00	\$ 11.00	\$ 11.00	\$ 13.00	\$ N/A		
Student Regular Weekly Pass	\$	10.00	\$ 10.00	\$ 11.00	\$ 11.00	\$ 13.25	\$ N/A		
Student Special Weekly Pass	\$	10.50	\$ 10.50	\$ 11.50	\$ 11.50	\$ 13.75	\$ 15.00		
UPASS (b)	\$	35.00	\$ 35.00	\$ 38.00	\$ 38.00	\$ 41.00	\$ 41.00		
Commuter Value Pass (c)	\$	117.00	\$ 117.00	\$ 126.00	\$ 126.00	\$ 155.00	\$ 177.00		
Premium Cash Fare	\$	1.80	\$ 1.80	\$ 2.05	\$ 2.05	\$ 2.25	\$ 2.25		
Premium Fare Ticket Book (a)	\$	15.00	\$ 15.00	\$ 16.00	\$ 16.00	\$ 19.00	\$ 21.00		

(a) 10 Tickets per ticket book.

(b) Effective beginning with the Fall term of the year indicated. Fall and Spring terms are full price. Summer term is half price.

(c) Valid for three months, issued each calendar quarter.

Year	Taxi	Van	Agency	Total
1998	150,832	412,958	216,000	779,790
1999	154,717	492,595	241,590	888,902
2000	192,170	525,843	266,348	984,361
2001	204,779	557,005	265,407	1,027,191
2002	193,345	594,303	260,393	1,048,041
2003	171,837	636,865	251,823	1,060,525
2004	154,518	651,976	196,882	1,003,376
2005	166,328	658,511	190,323	1,015,162
2006	159,942	656,866	172,488	989,296
2007	168,304	666,764	191,252	1,026,320

**DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS
FACILITIES MANAGEMENT**



ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
FACILITIES MANAGEMENT

UNIT NO. 5700

FUND: Internal Service Fund - 0031

OPERATING AUTHORITY & PURPOSE

The Facilities Management section of the Department of Transportation and Public Works (DTPW) provides property management, tenant services and maintenance, security and skilled trades services to various private entities and County departments. Facilities Management is the steward of such County owned properties as the Courthouse Complex (Courthouse, Safety Building,

Criminal Justice Facility, St. Anthony's, 6th & State Parking Area and the surface lot located at the former Annex site), County Grounds buildings (Child Adolescent Treatment Center (CATC) and Children's Court), City Campus and the Electric, Sanitary Water & Sewer and Storm systems on the County Grounds.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 8,474,934	\$ 8,772,503	\$ 6,917,827	\$ (1,854,676)
Employee Fringe Benefits (EFB)	4,965,041	5,033,919	8,482,501	3,448,582
Services	6,505,399	6,620,755	5,521,730	(1,099,025)
Commodities	1,427,008	1,186,620	659,691	(526,929)
Other Charges	1,114,916	1,238,361	1,231,862	(6,499)
Debt & Depreciation	4,839,729	2,619,900	2,555,200	(64,700)
Capital Outlay	680,130	637,373	800,000	162,627
Capital Contra	0	0	0	0
County Service Charges	18,306,594	16,914,176	16,413,972	(500,204)
Abatements	(15,706,659)	(14,430,229)	(14,399,792)	30,437
Total Expenditures	\$ 30,607,092	\$ 28,593,378	\$ 28,182,991	\$ (410,387)
Direct Revenue	4,796,583	4,978,094	5,390,679	412,585
State & Federal Revenue	0	0	0	0
Indirect Revenue	8,709,540	8,275,393	5,393,608	(2,881,785)
Total Revenue	\$ 13,506,123	\$ 13,253,487	\$ 10,784,287	\$ (2,469,200)
Direct Total Tax Levy	17,100,969	15,339,891	17,398,704	2,058,813

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 329,543	\$ 308,271	\$ 274,754	\$ (33,517)
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	54,040	40,007	42,411	2,404
Distribution Services	103	50	44	(6)
Telecommunications	32,001	36,813	24,184	(12,629)
Record Center	0	0	0	0
Radio	230,712	198,125	211,977	13,852
Computer Charges	17,250	18,820	9,308	(9,512)
Applications Charges	56,354	29,268	36,329	7,061
Total Charges	\$ 720,003	\$ 631,354	\$ 599,007	\$ (32,347)
Direct Property Tax Levy	\$ 17,100,969	\$ 15,339,891	\$ 17,398,704	\$ 2,058,813
Total Property Tax Levy	\$ 17,820,972	\$ 15,971,245	\$ 17,997,711	\$ 2,026,466

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
FACILITIES MANAGEMENT

UNIT NO. 5700

FUND: Internal Service Fund - 0031

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 8,474,934	\$ 8,772,503	\$ 6,917,827	\$ (1,854,676)
Employee Fringe Benefits (EFB)	\$ 4,965,041	\$ 5,033,919	\$ 8,482,501	\$ 3,448,582
Position Equivalent (Funded)*	164.5	172.0	148.9	(23.1)
% of Gross Wages Funded	93.4	96.0	95.0	(1.0)
Overtime (Dollars)**	\$ 319,190	\$ 67,044	\$ 67,045	\$ 1
Overtime (Equivalent to Position)	1.7	1.4	1.4	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Administrative Asst	Transfer	1/1.0	Parks	\$ (35,037)
Clerical Assistant 1	Transfer	1/1.0	Facilities Operations	36,580
Administrative Asst 4	Create	1/1.0	Facilities Operations	71,133
Facility Wkr 4-Hourly	Create	12/12.0	Facilities Operations	0
Facility Wkr Security (HRLY)	Abolish	12/12.0	Security	(121,380)
Stores Clerk 3	Abolish	1/1.0	Facilities Operations	(38,400)
Carpenter	Abolish	1/1.0	Facilities Operations	(58,250)
Steamfitter Welder	Abolish	1/1.0	Facilities Operations	(66,956)
			TOTAL	\$ (212,310)

MISSION

The mission of DTPW – Facilities Management is to ensure that all County owned buildings are clean, safe, user-friendly, and meet the needs of all tenants, employees and the general public.

DEPARTMENT DESCRIPTION

DTPW – Facilities Management provides services and performs functions in two areas: maintenance operations and property management.

The Maintenance Operations Unit is responsible for buildings, grounds and mechanical systems for all facilities under the stewardship of Facilities Management. The functions include daily custodial and repair services, grounds care and snow removal, provision of centralized electrical, mechanical and engineering services, security operations, and maintenance of the various utility distribution systems.

The Management Services Unit is responsible for property management and lease administration functions for Facilities Management. Unit functions include management of land and building leases for the Courthouse, Criminal Justice Facility, Safety Building, St. Anthony's, City Campus, Children's Court Center and Child & Adolescent Treatment Center (CATC). In addition, this unit acts as a liaison between the County and major tenants, such as the Milwaukee Regional Medical Center (MRMC) and We Energies.

Facilities Management is responsible for operating all buildings on a 24/7 basis. Especially, the County facilities (Criminal Justice Facility, Community Corrections, Children's Court and CATC) that have service activity on a constant basis.

BUDGET HIGHLIGHTS

- Personnel Services increased by \$1,593,906, from \$13,806,442 to \$15,400,328.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
FACILITIES MANAGEMENT

UNIT NO. 5700

FUND: Internal Service Fund - 0031

- For 2007, Facilities Management has the following position actions: transfer out of one Administrative Assistant, transfer in one Clerical Assistant 1, create one Administrative Assistant IV, create 12 Facility Worker IV-Hourly, abolish 12 Facility Worker Security-Hourly, abolish one Stores Clerk III, abolish one Carpenter, abolish one Steamfitter Welder.
- One position of Clerical Assistant 1 will be transferred from the Parks to Facilities Management and one position of Administrative Assistant will be transferred from Facilities Management to Parks, to realize staff as a part of the de-merger of the Department of Parks and Public Infrastructure (DPPI).
- A significant number of positions, including 68 positions for housekeeping and security functions in Org. 5700 – DPW – Facilities Management, and 58 positions of Park Maintenance Worker I and one position of Horticulturist in Org. 9000 – Parks Department, are authorized in the 2007 Budget but are either not funded or only partially funded. The American Federation of State, County and Municipal Employees (AFSCME) union represents the employees currently serving in these positions. Due to countywide fiscal constraints, including a strict state-imposed tax levy limit, full funding for these positions is not achievable. It is recognized, however, that these services are vital to the successful operation of Milwaukee County government and the citizens it serves.

The Directors of DPW and Parks, upon approval of this Budget, are authorized and directed to develop alternative plans to providing these services in 2007. The Directors of DPW and Parks are directed to furnish an informational report to the County Board's Committees on Finance and Audit, Parks, Energy and Environment and Transportation, Public Works and Transit for their January 2007 meetings as to the status of such efforts to provide these services in 2007.

At the time the 2007 Budget was adopted, Milwaukee County was involved in interest arbitration proceedings with its employees

represented by AFSCME for a labor agreement covering 2005-06. All of the County's other represented and non-represented employees and retirees are operating under a new wage and fringe benefit package that concludes at the end of 2006. (The Milwaukee County Fire Fighters' Association has agreed to the fringe benefit package, but is arbitrating its wage increase.) The 2007 Budget for Org. Unit 1950 – Employee Fringe Benefits is funded under the presumption that health care savings from the new health care plan design will not be realized from AFSCME members in 2007. In addition, wages for AFSCME positions contained in the 2007 Budget do not include the 4% (2% + 2%) raises that are anticipated to be provided as part of the 2005-06 labor agreement.

Each budget narrative recites state law that "departments are required to operate within their expenditure appropriations and their overall budgets." In light of this language, it is likely that layoff notices will be issued to employees in affected positions prior to the beginning of 2007. If the County prevails in interest arbitration, or a voluntary settlement is reached that approximates the savings anticipated by the County in its last final offer, sufficient monies may be available on an annualized basis to fund the housekeeping/security, park maintenance worker and horticulturist positions. This is primarily due to savings associated with the new health care design changes that are anticipated in Org. 1950– Employee Fringe Benefits budget.

It is important to note, however, that the savings anticipated from the health care design changes must first pay for the 4% wage "lift" anticipated for all AFSCME positions that is anticipated in the 2005-06 labor agreement. Additional savings, if any, could be used to help offset the cost of funding the affected positions, as noted above. However, the timing of such a decision by the arbitrator, or voluntary settlement, and any actual savings to the County, will dictate the number of positions that will need to be laid off, if any, in order to operate within the expenditure appropriations provided to the department. If neither an interest arbitration nor a voluntary settlement is reached prior to January 1, 2007, it is highly unlikely that actual savings will be sufficient to fully fund the housekeeping/security

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
FACILITIES MANAGEMENT

UNIT NO. 5700

FUND: Internal Service Fund - 0031

park maintenance worker and horticulturist positions for the entire year.

- The Governmental Accounting Standards Board (GASB) statement number 45 (GASB-45), issued in 2004, will become effective for Milwaukee County in 2007. This statement establishes standards for the measurement, recognition, and display of Other Post Employment Benefits (OPEB) expenditures and related liabilities. For the County, this OPEB cost is for post retirement health insurance and life insurance benefits for eligible employees. Beginning in 2007, Milwaukee County is required to accrue for the annual cost of OPEB earned by an employee during the year (normal cost) plus the amortization of past service costs earned by an employee prior to the effective date of the new governmental accounting standard. In order to comply with Wisconsin state statutes, proprietary fund departments must follow governmental accounting rules and use accrual accounting. Facilities Management has a budgeted amount of \$1,747,400 for OPEB liability.
- In 2007, Parks Maintenance Services (5730) will be transferred from Facilities Management to the Parks Department. There are 26 skilled trade positions impacted by this transfer (See Parks, Recreation and Culture-Org. 9000, page 9000-5 for details.)
- Facilities Management is responsible for the oversight of the Milwaukee County Grounds including: reviews and approvals for current and future grounds development, oversight of the electric, water & sanitary sewer systems, contractor monitoring, and the management of the storm water basins.
- Facilities Management will examine alternatives for the operation of the Muirdale Building, located in the Milwaukee County Research Park. Operational arrangements could include selling the property, returning the property to the Research Park Board or adjusting revenues to a 'full cost' reimbursement. Currently, the Research Park Board pays Milwaukee County approximately \$223,000 in space rental based on a portion of square footage charges to existing tenants. Annual expenditures to Milwaukee County are estimated at \$444,350, resulting in tax levy support of \$221,350. Facilities Management has raised the issue with the Research Park Board to discuss a possible modification to the current lease.
- For 2007, Milwaukee County discontinues the use of the Eschweiler Buildings (located on the County Grounds) in anticipation of a land sale that includes this property. A tax levy of \$43,869 is budgeted in 2007 to operate the building utilities as required by State and local building codes.
- Parking revenues decrease \$112,523 from \$700,789 in 2006 to \$588,266 in 2007. The revenues consist of the following:
 - New surface lot (former site of Courthouse Annex) of \$89,909 (\$80/month),
 - 6th & State monthly parking of \$68,182 (\$75/month),
 - 6th & State Daily Parking of \$26,515 (35 slots at \$4/day),
 - 6th & State Special Event Parking of \$106,938,
 - Museum lot of \$14,091 (\$75/month),
 - Code 10 Garage, Medical Examiner area and the St. Anthony's dock area of \$18,182 (\$80/month),
 - MacArthur Square parking of \$102,000 (\$85/month), The MacArthur Square parking is directly offset with an expense of \$102,000, which Milwaukee County pays the City of Milwaukee to rent the stalls.
- In 2007, Facilities Management is creating (12) positions of Facility Worker IV – Hourly to deliver meals for the County dietary and food assistant program. Facilities Management has a service contract with the Behavioral Health Division for this function. The positions will only be filled if offsetting revenues from the

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
FACILITIES MANAGEMENT

UNIT NO. 5700

FUND: Internal Service Fund - 0031

interdepartmental agreement are available to completely offset expenditures

- Contractual Services decreased \$1,099,025, from \$6,620,755 to \$5,521,730
- Commodities decreased \$526,929, from \$1,186,620 to \$659,691. The primary reason is due to the transfer of Parks Maintenance Services skilled trades and reduction in cleaning supplies.
- Capital Outlay increased \$162,627 from \$637,373 to \$800,000 for the first year of a ten-year replacement program for valves and other minor non-capital items. This allocation is associated with the County Grounds water utility, which is fully paid for by all County and non-County users. In addition, \$288,730 has been budgeted to address unanticipated repairs.
- Depreciation decreased \$64,700, from \$2,619,900 to \$2,555,200.
- Crosscharges decrease \$501,681, from \$16,914,176 to \$16,412,495. This is primarily due to the transfer of Parks Maintenance Services to the Department of Parks and reductions in the Fleet Management services.
- Revenues decrease by approximately \$2,469,200, from \$13,253,487 to \$10,784,287.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY

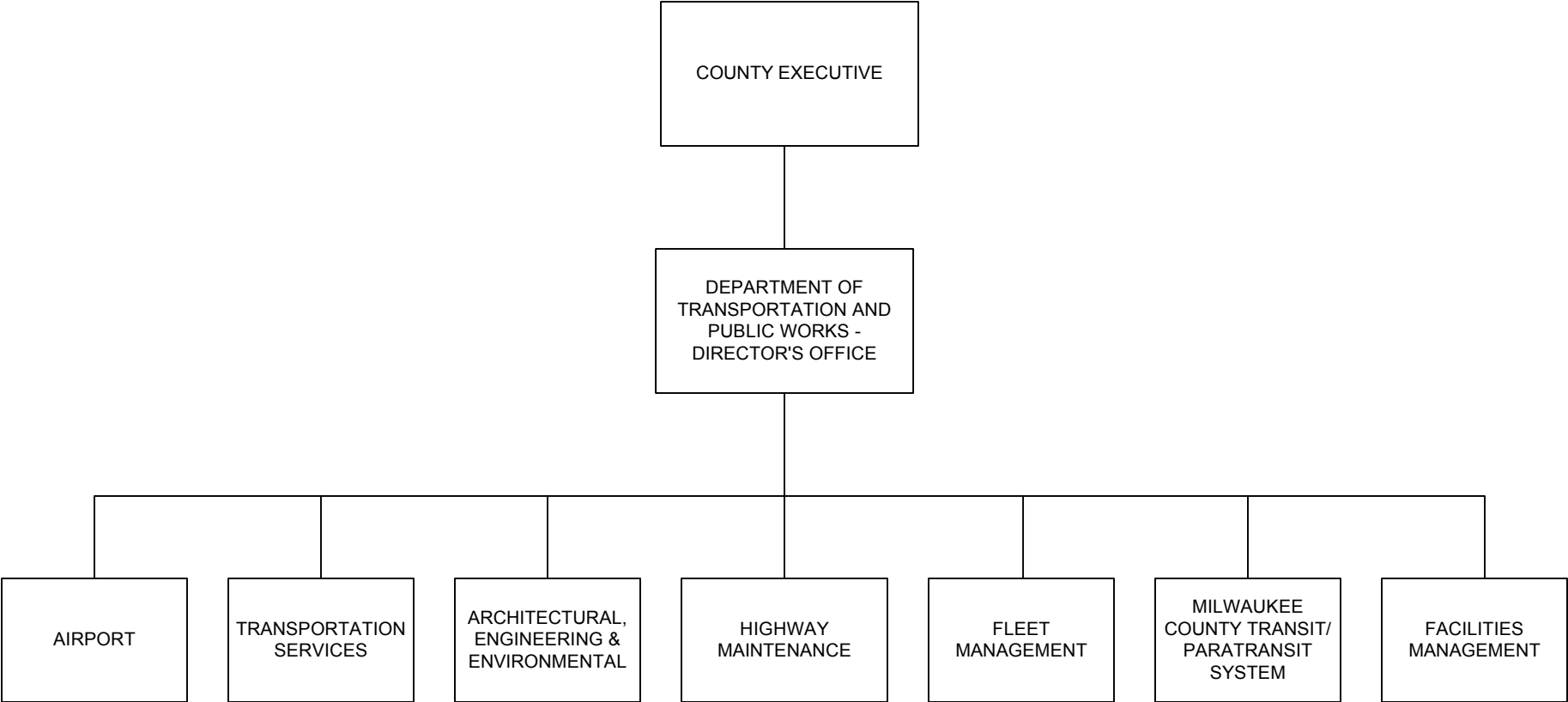
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Work Orders Logged on System*	26,575**	21,500	N/A
Time and Materials Orders - Facilities Related	71	55	150
Time and Materials Orders - Non-Facilities Related	62	49	150

Time & Material 2005 Numbers do not include items done for the Parks Department

Time & Material 2007 increase primarily related to staffing losses and the greater use of T&M vendors.

** Work Orders for 2005 include Parks Services Work Orders

**DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS
DIRECTOR'S OFFICE**



ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS –
DIRECTOR'S OFFICE

UNIT NO. 5800
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

The Director's Office is charged with the general management of the Department of Transportation and Public Works (DTPW).

The DTPW - Director's Office provides supportive services to the DTPW divisions through oversight, coordination and technical assistance.

The Department of Administrative Services (DAS) – Fiscal Affairs Division will continue to assign the services of one Fiscal Administrator (DTPW) and one Fiscal and Budget Manager (Highway) to DTPW. DTPW - Director's Office will maintain a reporting relationship with Fiscal and Human Resources staff in the various DTPW divisions.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 1,453,848	\$ 1,688,352	\$ 321,349	\$ (1,367,003)
Employee Fringe Benefits (EFB)	950,898	976,772	149,410	(827,362)
Services	13,460	25,159	21,035	(4,124)
Commodities	40,342	76,000	11,000	(65,000)
Other Charges	0	3,500	3,000	(500)
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	458,638	281,835	443,199	161,364
Abatements	(994,371)	(691,177)	(742,689)	(51,512)
Total Expenditures	\$ 1,922,815	\$ 2,360,441	\$ 206,304	\$ (2,154,137)
Direct Revenue	37,612	187,920	187,920	0
State & Federal Revenue	0	0	0	0
Indirect Revenue	228,466	186,651	0	(186,651)
Total Revenue	\$ 266,078	\$ 374,571	\$ 187,920	\$ (186,651)
Direct Total Tax Levy	1,656,737	1,985,870	18,384	(1,967,486)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 37,308	\$ 66,833	\$ 124,342	\$ 57,509
Courthouse Space Rental	132,120	12,537	45,363	32,826
Tech Support & Infrastructure	37,155	25,511	25,111	(400)
Distribution Services	88	83	131	48
Telecommunications	7	0	0	0
Record Center	866	837	181	(656)
Radio	12,952	11,444	0	(11,444)
Computer Charges	10,781	21,329	6,369	(14,960)
Applications Charges	26,112	23,080	17,511	(5,569)
Total Charges	\$ 257,389	\$ 161,654	\$ 219,008	\$ 57,354
Direct Property Tax Levy	\$ 1,656,737	\$ 1,985,870	\$ 18,384	\$ (1,967,486)
Total Property Tax Levy	\$ 1,914,126	\$ 2,147,524	\$ 237,392	\$ (1,910,132)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF PUBLIC WORKS – DIRECTOR'S OFFICE

UNIT NO. 5800

FUND: General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 1,453,848	\$ 1,688,352	\$ 321,349	\$ (1,367,003)
Employee Fringe Benefits (EFB)	\$ 950,898	\$ 976,772	\$ 149,410	\$ (827,362)
Position Equivalent (Funded)*	55.5	46.9	3.9	(43.0)
% of Gross Wages Funded	95.9	97.7	100.0	2.3
Overtime (Dollars)**	\$ 47,993	\$ 2,508	\$ 0	\$ (2,508)
Overtime (Equivalent to Position)	0.8	0.1	0.0	(0.1)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Clerical Assistant I	Unfund	1/1.0	DPW- Directors Office	36,000
			TOTAL	\$ 36,000

MISSION

The mission of the DTPW - Director's Office is to provide essential supportive services to DTPW Divisions through oversight, coordination and technical assistance.

DEPARTMENT DESCRIPTION

The DTPW – Director's Office is responsible for the management of the Department of Transportation and Public Works administrative functions, including establishment and implementation of Department policies and procedures, personnel administration, accounting, safety and training, and general public information services. Human resources and budgeting functions will continue to be provided for the department through the Department of Administrative Services – Fiscal Affairs and Human Resources Divisions. The function of security operations was transferred to Facilities Management in 2006.

BUDGET HIGHLIGHTS

- Personal Services without fringe benefits decrease \$1,367,003, from \$1,688,352 to \$321,349. Funded positions decrease 43.0 from 46.9 to 3.9. All Security Operations positions were transferred to Facilities Management in 2006.

- The currently vacant position of Clerical Assistant I is unfunded in the 2007 Budget. The services of a Human Resources Management Assistant is returned to DAS-Human Resources, eliminating the cross-charge for this position.
- One position (1.0 FTE) of Human Resources Coordinator (DTPW), previously budgeted in the Department of Transportation and Public Works - Director's Office, will be crosscharged from Human Resources to the Director's Office in 2007.
- In 2004, Security Operations was relocated from Facilities Management to the Director's Office through an appropriation transfer. In 2006, Security Operations was relocated back to Facilities Management through an appropriation transfer.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF PUBLIC WORKS – DIRECTOR'S OFFICE

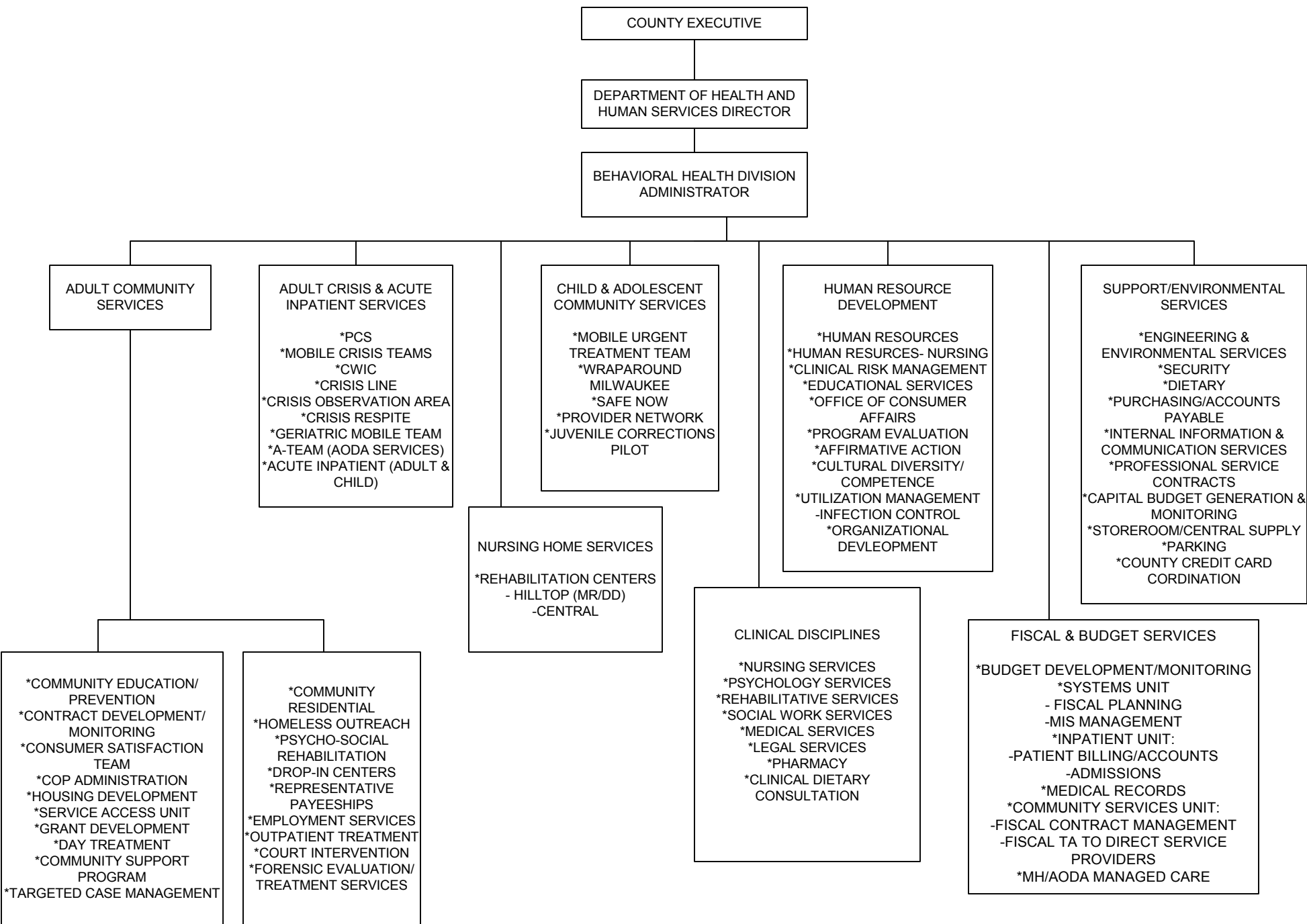
UNIT NO. 5800

FUND: General - 0001

is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county

officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

**DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION**



ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION

UNIT NO. 6300
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Sections 46.03(1), 46.21, 51.08, 51.35, 51.42 and 51.437 of the Wisconsin Statutes, the Milwaukee County Department of Health and Human Services-Behavioral Health Division provides care and treatment of persons with disorders related to alcohol and substance abuse and developmentally, emotionally and mentally ill adults, children and adolescents through contracts with community agencies, outpatient care, day treatment services and inpatient care. Services include intensive short-term treatment, as well as extended care of persons with serious mental illness. Acute hospital admissions are initiated by voluntary application or through legal detention methods such as court commitment. The Adult and Child Inpatient Services require Title-XIX certification and appropriate State licensing to capture Title-XIX and other third-party reimbursement. The extended care

portions of this agency require Federal certification as a Skilled Nursing Facility and Facility for the Developmentally Disabled, allowing for State reimbursement. Day treatment is offered to patients who have progressed to the stage where inpatient hospitalization is no longer indicated, but who require more intensive treatment than is available in an outpatient facility. The Community Services Branch provides both mental health and AODA services through contracts with community service providers or at community clinics. Programs are managed by the Behavioral Health Division Administrator under the jurisdiction of the Director of the Department of Health and Human Services, the Combined Community Services Board, the County Executive and the Milwaukee County Board of Supervisors.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 44,075,682	\$ 42,111,276	\$ 43,495,918	\$ 1,384,642
Employee Fringe Benefits (EFB)	25,045,071	23,594,063	31,969,136	8,375,073
Services	8,914,105	8,479,441	8,457,728	(21,713)
Commodities	7,289,872	6,179,998	6,774,456	594,458
Other Charges	67,007,261	73,497,479	76,133,427	2,635,948
Debt & Depreciation	748,987	705,800	0	(705,800)
Capital Outlay	185,174	160,235	163,295	3,060
Capital Contra	(34,225)	(87,235)	0	87,235
County Service Charges	8,366,368	40,562,584	37,634,451	(2,928,133)
Abatements	(4,366,867)	(35,126,039)	(34,565,349)	560,690
Total Expenditures	\$ 157,231,428	\$ 160,077,602	\$ 170,063,062	\$ 9,985,460
Direct Revenue	48,450,846	51,435,473	65,616,704	14,181,231
State & Federal Revenue	61,135,855	61,832,581	65,332,359	3,499,778
Indirect Revenue	10,593,146	12,028,640	343,750	(11,684,890)
Total Revenue	\$ 120,179,847	\$ 125,296,694	\$ 131,292,813	\$ 5,996,119
Direct Total Tax Levy	37,051,581	34,780,908	38,770,249	3,989,341

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION

UNIT NO. 6300
FUND: General - 0001

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 1,220,040	\$ 1,410,748	\$ 1,390,167	\$ (20,581)
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	545,872	528,830	785,985	257,155
Distribution Services	4,702	4,340	6,954	2,614
Telecommunications	126,665	143,804	127,895	(15,909)
Record Center	23,786	26,808	6,089	(20,719)
Radio	16,190	12,875	13,860	985
Computer Charges	200,956	238,386	124,915	(113,471)
Applications Charges	533,615	493,558	597,823	104,265
Total Charges	\$ 2,671,826	\$ 2,859,349	\$ 3,053,688	\$ 194,339
Direct Property Tax Levy	\$ 37,051,581	\$ 34,780,908	\$ 38,770,249	\$ 3,989,341
Total Property Tax Levy	\$ 39,723,407	\$ 37,640,257	\$ 41,823,937	\$ 4,183,680

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 44,075,682	\$ 42,111,276	\$ 43,495,918	\$ 1,384,642
Employee Fringe Benefits (EFB)	\$ 25,045,071	\$ 23,594,063	\$ 31,969,136	\$ 8,375,073
Position Equivalent (Funded)*	903.2	876.4	886.8	10.4
% of Gross Wages Funded	85.7	97.1	94.7	(2.1)
Overtime (Dollars)**	\$ 3,186,984	\$ 366,516	\$ 2,398,704	\$ 2,215,700
Overtime (Equivalent to Position)	8.7	8.7	53.9	45.2

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION

UNIT NO. 6300
FUND: General - 0001

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
ANET Coordinator	Transfer	1/1	HUD A -Net	\$ 57,272
Nurse Practitioner	Create	1/1	Acute	79,336
Nurse Practitioner	Create	1/1	Crisis	79,336
Clinical Program Director-Psych	Unfund	1/1	Acute	(83,662)
Fiscal Assistant 2	Unfund	1/1	Fiscal Acct Rec	(35,816)
Cert OCC Therapy Asst	Unfund	2/2	Rehab Central	(74,544)
BH Emerg Serv Clinician	Unfund	1/1	Crisis	(54,870)
Nursing Asst 1 MH	Unfund	7/7	Child & Adol	(192,420)
Clinical Psych Trainee	Abolish	1/1	Educ Psychology	(26,986)
Community Svc Nurse	Abolish	1/1	Comm Supp DT	(59,766)
Clerical Asst 1	Abolish	1/1	Comm Supp SS	(32,028)
Clinical Nurse Spec	Abolish	1/1	Comm Supp SS	(69,206)
Cert OCC Therapy Asst	Abolish	1/1	Comm Supp SS	(38,400)
OCC Therapist 3	Abolish	1/1	Comm Supp SS	(58,400)
Fiscal Assistant 1	Abolish	1/1	TCM	(28,066)
Cert OCC Therapy Asst	Abolish	1/1	TCM	(38,400)
Secretary	Transfer	1/0.2	Safe Haven	7,884
Housing & Comm Dev CD Spec ND	Transfer	1/0.8	Safe Haven	52,170
Secretary	Transfer	1/0.8	Shelter Plus Care	31,536
Housing Prog Asst (Spec Needs)	Transfer	3/3.0	Shelter Plus Care	130,048
Housing & Comm Dev CD Spec ND	Transfer	1/0.2	Shelter Plus Care	13,048
Asst Housing Prog Coord SN	Transfer	1/1.0	Shelter Plus Care	55,222
Housing Program Director-BHD	Create	1/1.15	Shelter Plus Care	10,806
ANET Coordinator	Abolish	1/1.0	HUD A -Net	(57,272)
Housing Program Director-BHD	Create	1/1.85	HUD A -Net	61,196
Housing Prog Asst Spec Needs	Create	1/1.0	Shelter-Plus-Care	43,349
House Physician 3*	Unfund	1/1.0	Rehab Hilltop	(142,494)
House Physician 3*	Unfund	1/1.0	Rehab Central	(142,506)
House Physician 3*	Unfund	2/1.82	Crisis	(259,340)
Occupational Therapist 3	Abolish	1/1	TCM	(58,400)
			TOTAL	\$ (831,373)

*These positions are unfunded or abolished as part of the vacancy and turnover clean-up conducted in BHD beginning in the 2006 budget and continued in 2007. This reduction of 4 vacant positions (3.82 FTE) has no effect on the number of total funded positions in BHD

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION

UNIT NO. 6300
FUND: General - 0001

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Management / Support Services	Expenditure	\$ 30,573,369	\$ 35,844,647	\$ 34,246,311	\$ (1,598,336)
	Abatement	(3,718,432)	(33,334,784)	(33,481,700)	(146,916)
	Revenue	(111,523)	2,195,539	903,738	(1,291,801)
	Tax Levy	\$ 26,966,460	\$ 314,324	\$ (139,127)	\$ (453,451)
Inpatient Services: Nursing Facility Services	Expenditure	\$ 16,289,713	\$ 21,791,857	\$ 25,345,458	\$ 3,553,601
	Abatement	(59,103)	(55,949)	(118,550)	(62,601)
	Revenue	10,669,411	9,346,918	9,246,918	(100,000)
	Tax Levy	\$ 5,561,199	\$ 12,388,990	\$ 15,979,990	\$ 3,591,000
Inpatient Services: Acute Adult / Child Services	Expenditure	\$ 22,963,354	\$ 30,561,935	\$ 32,540,215	\$ 1,978,280
	Abatement	(39,940)	(12,693)	(90,308)	(77,615)
	Revenue	15,216,549	16,032,548	15,600,000	(432,548)
	Tax Levy	\$ 7,706,865	\$ 14,516,694	\$ 16,849,907	\$ 2,333,213
Adult Community Services	Expenditure	\$ 28,259,917	\$ 30,957,733	\$ 31,853,431	\$ 895,698
	Abatement	(245,950)	(870,614)	(456,002)	414,612
	Revenue	32,572,779	30,295,994	33,349,669	3,053,675
	Tax Levy	\$ (4,558,812)	\$ (208,875)	\$ (1,952,240)	\$ (1,743,365)
Child and Adolescent Services	Expenditure	\$ 36,215,084	\$ 41,760,972	\$ 42,044,288	\$ 283,316
	Abatement	(160,088)	(701,801)	(154,475)	547,326
	Revenue	36,900,368	41,494,852	41,984,961	490,109
	Tax Levy	\$ (845,372)	\$ (435,681)	\$ (95,148)	\$ 340,533
Adult Crisis Services	Expenditure	\$ 8,934,151	\$ 13,090,750	\$ 13,153,152	\$ 62,402
	Abatement	(71,018)	(84,799)	(126,026)	(41,227)
	Revenue	7,916,956	6,493,009	7,433,822	940,813
	Tax Levy	\$ 946,177	\$ 6,512,942	\$ 5,593,304	\$ (919,638)
AODA Services	Expenditure	\$ 18,362,811	\$ 21,195,747	\$ 21,093,235	\$ (102,512)
	Abatement	(72,355)	(65,399)	(136,236)	(70,837)
	Revenue	17,015,318	19,437,834	19,474,815	36,981
	Tax Levy	\$ 1,275,138	\$ 1,692,514	\$ 1,482,184	\$ (210,330)

* Due to account realignments among the program areas within BHD, Tax Levy increases in 2006 in non-management areas due to internal cost allocations being included in the budgeting software system for the first time in 2006. This continues in 2007.

MISSION

The mission of the Milwaukee County Behavioral Health Division is for the empowerment and recovery of all people with behavioral health needs in our community.

needs the support and means to pursue success in the ways they choose to live, learn, love, work and play because:

VISION

The Milwaukee County Behavioral Health Division will be a premier system of mental health and AODA services in the State of Wisconsin. It will ensure that individuals and families who have mental health needs or alcohol or substance abuse disorders strive to function at optimal levels of physical and behavioral health and that they are full and equal members of the community. As such, the Division shall provide individuals who have behavioral health

- Our vision is for a behavioral health system that recognizes the partnership with consumers, providers and the community and the accountability to stakeholders for the effective development and efficient use of resources.
- Our vision is for a recovery oriented behavioral health system that focuses on the rebuilding of full productive lives for children, adults and their families, and supports a full spectrum of services including primary prevention and early intervention.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION

UNIT NO. 6300
FUND: General - 0001

- Our vision is for a behavioral health system that attracts, retains and supports employees/other service providers who are competent and provide excellent quality and culturally and linguistically relevant behavioral health treatment and support services.
- Our vision is for a behavioral health system that acknowledges the abundance and limitations of our human and financial resources and commits to responsible stewardship of its resources.
- Our vision is for consumers and families to be equal stakeholders in service system governance, planning and delivery.
- Our vision is for a behavioral health system where every consumer has access to strengths-based, individualized and integrated services that promote health and recovery.
- Our vision is for a behavioral health system where cultural, ethnic and socioeconomic diversity is valued by providers and consumers.
- Our vision is for a behavioral health system where strategies to eradicate stigma, including education of consumers, family members, providers and the Milwaukee County community, are implemented and effective.
- Our vision is for behavioral health services and supports to be community based and not institution based; when residential treatment or hospitalization is accessed, those services will be used as resources and not as placements.
- Our vision is for a behavioral health system that can measure its success in the care of children and adults by establishing and producing clear, quantifiable outcomes.

The Department of Health and Human Services – Behavioral Health Division (BHD) budget is presented in a programmatic format based on seven major programs or service areas:

- a. Management/Support Services
- b. Inpatient Services
 - Nursing Facility Services
 - Acute Adult /Child Services
- c. Adult Community Services
- d. Child and Adolescent Community Services
- e. Adult Crisis Services
- f. AODA Services

Under this format, program costs consist of both direct expenditures and allocated costs that are attributable to the operation of the program. All costs not directly offset by revenue in the Management/Support Sections are distributed to the other six program areas. The allocated or indirect costs are distributed to the program areas using a step-down methodology that operates under Medicare Cost Reporting principles. Those principles involve the use of statistical parameters that represent measures to allocate costs based on resources consumed by a program. For example, the number of patients served, space, number of staff, etc., are parameters.

Revenues for each program consist of both charges directly associated with the provision of services to patients and other operating revenues that are not directly related to patient services.

BUDGET OVERVIEW

- Personal Services expenditures increase \$9,759,715, from \$65,705,339 to \$75,465,054, based primarily on the increase in fringe benefit costs. Funded positions increase by 10.4 to 886.8.
- Total expenditures increase \$9,985,460, from \$160,077,602 to \$170,063,062. Total revenues increase \$5,996,119, from \$125,296,694 to \$131,292,813.
- The 2007 Budget converts the Behavioral Health Division from a Proprietary Fund to a General Fund account. A Proprietary Fund typically is established by a governmental entity to report the financial results for specific components of the entity that operate similar to a business. When BHD was established as a Proprietary Fund, it did indeed function like a hospital-based business, as it was exclusively a provider of

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION

UNIT NO. 6300
FUND: General - 0001

inpatient and outpatient mental health services that relied primarily on patient service revenue to fund those services. Today, however, BHD is just as much a purchaser of mental health and AODA services as it is a provider, and it relies more heavily on County property tax levy than it does on inpatient revenue. A comparison between BHD operations today and in 1992 illustrates the extent to which those operations have changed:

- Presently, BHD operates acute inpatient and long-term care programs with an average daily census of 250 patients out of one facility. In 1992, BHD operated four facilities with a bed capacity of 874.
- In 1992, BHD operated eight outpatient clinics serving approximately 4,500 patients. Today, BHD contracts with private agencies to provide outpatient clinic services.
- In 2006, \$66 million (41%) of BHD's \$160 million budget will be used to purchase services from private agencies. The 1992 budget of \$92.7 million did not include any funding to purchase services from private providers.
- Patient service revenue for 24/7 programs (Psychiatric Crisis Service, inpatient, nursing homes) has decreased from \$59.0 million in 1992 to \$28.0 million in 2006.
- In 1992, BHD had 1,693 FTE positions and its property tax levy was \$11.2 million. In 2006, BHD has 876 FTE positions and its property tax levy is \$34.8 million.
- The 2007 Budget includes a package of initiatives focused on enhancing permanent housing for persons with mental illness. These initiatives include new funding for enhanced support for current housing services, studies to assess the state of permanent housing for persons with mental illness in Milwaukee County, and make recommendations for improvement, and the consolidation of several housing programs into a single Housing Section in BHD. These changes represent

approximately \$250,000 of new or increased funding.

- All departments are required to operate within their expenditure appropriations and their overall Budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. "No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

INPATIENT SERVICES/ NURSING FACILITY SERVICES

Program Description

The Nursing Home Facilities are licensed Rehabilitation Centers that provide long-term, non-acute care to patients who have a serious mental illness.

The Rehabilitation Center-Central is a 70-bed, Title XIX certified, skilled-care licensed nursing home. The facility consists of three units, which serve geriatric, as well as young, physically aggressive persons with serious mental illness. The primary source of admission to the program is the Behavioral Health Division Acute Adult Hospital. The facility is one of the few long-term care settings in Southeastern Wisconsin that provides locked-unit settings for extremely aggressive persons with serious mental illness.

The Rehabilitation Center-Hilltop is a 72-bed Title XIX certified facility licensed as a Facility for the Developmentally Disabled (FDD). The facility provides programs and an environment specially designed for residents with a primary diagnosis of

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION

UNIT NO. 6300
FUND: General - 0001

developmental disability and secondary psychiatric diagnoses. The majority of the facility's residents are referred from the Behavioral Health Division Acute Adult Hospital.

BUDGET HIGHLIGHTS

- Due to a change in the program design at Rehabilitation Center-Central, two Certified Occupational Therapy Assistant positions are unfunded for a savings of \$74,544, excluding fringe benefits.
- Intergovernmental Transfer Program (ITP) revenue from the State of Wisconsin is reduced by \$100,000 to a total of \$1,100,000 in 2007. This change more accurately reflects anticipated ITP revenue, which is based on nursing facilities licensed beds.

INPATIENT SERVICES ACUTE ADULT / CHILD SERVICES

Program Description

Hospital inpatient services are provided in five 24-bed units. Four units include specialized programs in geropsychiatry and acute adult. One unit includes specialized programs for children & adolescents.

The acute adult units provide inpatient care to individuals over age 18 who require secure short-term or occasionally extended hospitalization. Psychiatry, psychology, nursing, social service and rehabilitation therapy provide assessment and treatment designed to return the patient to his or her own community as rapidly as possible.

The child and adolescent units provide inpatient care to individuals age 18 and under who require secure short term or occasionally extended hospitalization. While utilization of child and adolescent inpatient services has declined with the emphasis on community-based care through the Wraparound Program, there is still a significant need for short-term assessment and treatment provided by the inpatient services. Child and adolescent units continue to provide all emergency detention services for Milwaukee County as well as inpatient screening for Children's Court.

BUDGET HIGHLIGHTS

- The 2007 Budget consolidates the two existing Child and Adolescent Inpatient units into a single unit. The limited census in each of the two existing units justifies this consolidation. As a result of this initiative, seven nursing Assistant 1 positions are unfunded for a savings of \$192,420, excluding fringe benefits.
- Expenditures decrease \$350,000 due the discontinuation of the Medical College of Wisconsin (MCW) - Inpatient Psychiatry Services contract.
- One Nurse Practitioner is created at a cost of \$79,336, excluding fringe benefit costs, which is partially offset by a salary and social security savings of \$26,986 due to the abolishment of one Clinical Psychiatrist Trainee.

ADULT COMMUNITY SERVICES

Program Description

Adult Community Services is composed of community-based services for persons having a serious and persistent mental illness and for persons having substance abuse problems or a substance dependency. The majority of services in the mental health program area are provided through contracts with community agencies. However, the Behavioral Health Division (BHD) also directly operates several community-based mental health programs. Access to all long-term community-based mental health services is managed centrally by the Service Access to Independent Living unit (SAIL). Access to all community-based substance abuse treatment services is managed by several independently contracted central intake units.

The mental health program area is composed of three programs for the medical and non-medical care of consumers in the community. These program areas are Risk Reduction Services, Wellness Rehabilitation Services and Pre-Crisis Services. The services provided in these program areas include both those directly provided by Milwaukee County and those purchased from community agencies. Services are designed to provide for a single mental health delivery system

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION

UNIT NO. 6300
FUND: General - 0001

that reduces institutional admission and utilization. The Community Services area is dedicated to providing all services in the least restrictive and most therapeutically appropriate cost-effective setting.

BUDGET HIGHLIGHTS

- Due to fiscal constraints and a redesign of the program, two positions in the Targeted Case Management program are abolished: one Occupational Therapist 3 and one Fiscal Assistant 1, for a total savings of \$86,468 in salary and social security costs. No negative effects on program capacity or service delivery are anticipated due to these changes.
- Due to fiscal constraints and a redesign of the program, six positions in the Community Support Program are abolished: one Occupational Therapist III, one Clerical Assistant I, one Clinical Nurse Specialist, two Certified Occupational Therapist Assistants, and one Community Service Nurse for a total savings of \$296,200 in salary and social security costs. No negative effects on program capacity or service delivery are anticipated due to these changes.
- Due to fiscal constraints, the 2007 Budget reduces the Adult Community Service Purchase of Service budget by \$250,000. This reduction will be met via contractual savings in both outpatient clinical services and non-clinical services that will be achieved to the greatest extent possible by reducing program costs as opposed to reducing the number of clients served.
- The 2007 Budget contains a package of initiatives focused on enhancing permanent housing for persons with mental illness. The Mental Health Housing Initiative contains the following:
 - The 2007 Budget reflects the transfer of the ANET program from the Disabilities Services Division (DSD) and Shelter Plus Care and Safe Haven programs from DAS - Economic & Community Development to merge with existing housing programs in BHD to form a single Housing Section. The ANET program, which supports a network of services for homeless women and families, is funded with a federal grant from the Department of Housing & Urban Development (HUD) in the amount of \$566,220, requiring an additional 20% local tax levy match. The Shelter Plus Care program, which links supportive services with rental subsidies for homeless individuals who are seriously mentally ill, is funded through a HUD grant in the amount of \$2,316,636. The Safe Haven program, which provides a home-like environment to seriously mentally ill homeless individuals who might otherwise be institutionalized, is also federally funded through a HUD grant of \$416,034.
- Several positions are also transferred into BHD as part of this initiative. One Housing & Community Development Coordinator (Special Needs), one Assistant Housing Program Coordinator Special Needs, three Housing Program Assistants (Spec Needs), and one Secretary are transferred from DAS – Economic & Community Development. In addition, one Housing Program Director and one additional Housing Program Assistant (Spec Needs) are created. The cost of the Housing Program Director is partially offset by the abolishment of one ANET Coordinator transferred in from DHHS. These actions have a net tax levy cost of approximately \$50,000.
- An appropriation of \$75,000 is budgeted to provide additional on-site staff in supported apartments to enable an increase in the number of units of supportive housing for persons with mental illness.
- A \$25,000 contribution to the Continuum of Care (COC) is budgeted. The COC is a consortium of local municipalities and non-profit organizations charges with the responsibility of securing HUD funds to provide housing assistance to the homeless population of Milwaukee County. This contribution, with the stipulation that the funds be used towards the goal of increasing permanent housing, will assist in

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION

UNIT NO. 6300
FUND: General - 0001

providing administrative capacity to the organization to achieve this objective.

- An appropriation of \$50,000 is budgeted for DHHS to develop a master housing plan for persons with mental health issues and other disabilities. This plan will focus on increased community capacity to support safe, affordable and supportive housing for individuals served by DHHS, with the intent of attracting housing developers to Milwaukee County. These funds may be used for consultants as needed.
- An appropriation of \$50,000 is budgeted to implement a joint effort with the City of Milwaukee's Department of Neighborhood Services to improve the quality of housing by issuing certificates of inspection and occupancy to landlord-owners of two-to-six unit dwellings who provide or would like to provide housing to BHD clients.
- Fifty percent of proceeds from Park East land sales deposited in the County's Affordable Housing Fund will be earmarked for permanent affordable housing for persons with mental illness.
- The 2007 Budget includes an initiative to pursue additional Medicaid funding through a new State-certified mental health program known as Comprehensive Community Services (CCS). It is anticipated that \$1,000,000 of additional revenue can be earned under the Federal definition of psycho-social rehabilitation services already provided by BHD.
- Based upon the State hold harmless calculation, BHD has budgeted \$2,500,000 in additional Medicaid revenue from Wisconsin Medicaid Cost Report (WIMCR), based on actual experience. This is a settlement based upon the cost of community services in excess of Medicaid reimbursements.
- BHD will begin charging a new 5% administrative processing fee for all Medicaid revenues passed through to contracted community service agencies. The same processing fee has been charged by DHHS

divisions in Org. 8000 since 1997. This initiative is expected to produce an additional \$400,000 in revenue in 2007.

ADULT CRISIS SERVICES

Program Description

The Adult Crisis Services function is composed of multiple programs that assist individuals in need of immediate mental health intervention to assess their problems and develop mechanisms for stabilization and linkage. The Psychiatric Crisis Service/Admission Center (PCS) serves between 12,000 and 13,000 patients each year. Approximately 65 percent of the persons receiving services are brought in by police on an Emergency Detention. The rest of the individuals seen are Milwaukee County residents who walk in and receive services on a voluntary basis. In addition to PCS, Adult Crisis Services runs a Mental Health Walk-In Outpatient Clinic, an Observation Unit, the Crisis Line, Mobile Crisis Teams, an Alcohol and Drug Abuse Team, a Geriatric Psychiatry Team and two eight-bed Crisis Respite houses. These services are provided by a multi-disciplinary team of mental health professionals.

BUDGET HIGHLIGHTS

- It is assumed, based on the existing two-year agreement between DHHS and the four major hospital system partners, that the hospital systems again will provide \$500,000 to offset the costs associated with 16 crisis respite beds in the Adult Crisis Services area. The availability of these crisis resources, along with other initiatives undertaken by BHD in 2005 – including cooperative agreements with Rogers Memorial Hospital and Aurora Psychiatric Hospital, and ongoing improvements in systematic internal review of lengths of stay – have allowed BHD to effectively manage censuses on the adult psychiatric inpatient hospital units. This, in turn, has alleviated delays in transferring individuals in psychiatric crisis from local general hospital emergency rooms to the BHD psychiatric crisis service.
- Due to fiscal constraints, 1 Behavioral Health Emergency Service Clinician position is

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION

UNIT NO. 6300
FUND: General - 0001

unfunded for a savings of \$54,870, excluding fringe benefits.

- One position of Nurse Practitioner is created at a salary and social security cost of \$79,336. The cost for the Nurse Practitioner is offset by the reduction in costs in the Inpatient Services Acute Adult/Child Service Division. The cost reduction results from the discontinuation of the MCW-Inpatient Psychiatric Services contract of \$350,000. (See the discussion of the Inpatient Services Acute Adult/Child Services Division on page 6300 - 7 for details).

ALCOHOL AND OTHER DRUG ABUSE (AODA) SERVICES

Program Description

The Alcohol and Other Drug Abuse (AODA) Services area includes detoxification, residential, day treatment and outpatient clinical treatment services. In addition, Recovery Support Services such as housing assistance and employment training as well as Recovery Support Coordination, (care management), are provided. Within the AODA area there are two broad target populations: 1) the general population, which includes adults seeking assistance in addressing their substance abuse disorder; and 2) a population that is involved with the correctional system, which includes Milwaukee County residents returning to the community from the prison system and individuals on probation or parole and facing revocation. Within these two populations are two priority sub-populations: pregnant women and women with children.

The majority of funds provided to community agencies are through a fee-for-service voucher system. Purchase of service contracts that remain are specifically for prevention, outreach and central intake unit services. During 2005 and continuing in 2006, the AODA provider network has expanded dramatically with nearly one hundred agencies providing a wide variety of clinical, recovery support and recovery support coordination services.

BUDGET HIGHLIGHTS

- The total AODA expenditure budget for 2007 is \$20,956,999. Due to fiscal constraints, the

budget includes a reduction of \$40,600 for contracts for prevention and other non-clinical services.

- BHD continues to purchase AODA client services through the Wiser Choice network in 2007. This framework provides increased access, efficiency, capacity and services to individuals to support their recovery from substance abuse.
- Year 3 Access to Recovery (ATR) revenues of \$7,291,845 are included in this budget. The Wiser Choice Grant was awarded to the State and contracted to Milwaukee County in September 2004. This is the 3rd year of a three-year grant totaling approximately \$22.8 million. A total of \$825,513 is budgeted for administrative costs associated with operational management of the program.

The ATR grant expands alcohol and other drug abuse treatment services to two priority populations: 1) the general population, with an emphasis on families with children; and 2) the criminal justice population, focused on inmates re-entering the Milwaukee community from prison, and offenders on probation or parole supervision.

More than 1,000 individuals have received services through ATR since its inception. In 2006, ATR will serve approximately 2,600 clients.

- An appropriation of \$5,000 is budgeted for the Safe Ride of Milwaukee County program, whose other sponsors include the Tavern League of Wisconsin and Business Against Drunk Driving.
- Funding for the 211 line is continued in 2007 in the amount of \$80,000, the same as the 2006 level. An additional \$400,000 is budgeted in the DHHS budget for a total funding amount of \$480,000.

CHILD AND ADOLESCENT COMMUNITY SERVICES

Program Description

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION

UNIT NO. 6300
FUND: General - 0001

The Child and Adolescent Community Services Branch of the Behavioral Health Division functions as a purchaser and manager of the mental health services system for Milwaukee County youth through the Wraparound Milwaukee Program, FISS Services Program and Allied Health Service Program for children in out-of-home foster care placements.

The Wraparound Milwaukee Program contracts with Medicaid, the Bureau of Milwaukee Child Welfare and the DHHS Delinquency and Court Services Division to function as the managed care, HMO entity for Milwaukee County children with severe emotional and behavioral problems who are at immediate risk of residential treatment and correctional and psychiatric inpatient placement.

The Child and Adolescent Community Services area operates the FISS Services Program for adolescents who have a history of truancy, parent/child conflicts and runaway behaviors. The program, which is funded by the Bureau of Milwaukee Child Welfare and Medicaid, provides mental health and support services to divert youth from formal court intervention.

BUDGET HIGHLIGHTS

- Total revenue for the Child and Adolescent services area increases \$490,109 to \$41,984,961 in 2007, primarily due to increased Wraparound Milwaukee revenue.
- The 2007 Budget for Wraparound Milwaukee includes more than \$15.3 million in Medicaid capitation and crisis payments, in addition to the case rate funding from child welfare and fixed payments from juvenile justice, to serve a projected daily enrollment of 641 children (1,000 annually).
- In 2007, the DHHS-Delinquency and Court services Division and Wraparound Milwaukee will continue to collaborate on the highly successful FOCUS program for youth who would otherwise be committed to Juvenile

Corrections. DCSD will continue to pay for the 47 budgeted slots.

- Total State Child Welfare and Medicaid funding for the FISS program is budgeted at \$531,365 to serve approximately 40 families per month in 2007.

MANAGEMENT/SUPPORT SERVICES

Program Description

The Management/Support Services Section includes costs associated with the overall operation of the Behavioral Health Division. These include General & Administrative, Fiscal, Patient Accounts & Admissions, Management Information Systems, Personnel, Maintenance, Security, Medical Records, Library, Pharmacy, Quality Assurance and Utilization Review, Dietary, Housekeeping, Linen, Stores, Clinical Administration, Medical Officer of the Day and Professional Education. Expenditures are allocated to the Inpatient Services/Nursing Facility, Inpatient Services/Acute Adult/Child, Adult Community, Adult Crisis and Child and Adolescent programs, according to Medicare and Medicaid cost allocation methodologies reflective of services consumed by the programs.

BUDGET HIGHLIGHTS

- The 2007 budget increases pharmaceutical services by \$620,000, from \$3,100,000 to \$3,720,000. This increase is attributed to a decision to charge BHD for the cost of anti-psychotic medications prescribed to General Assistance Medical Program patients that had originally been paid by GAMP, as well as continued increases in the cost of medications.
- The utilities budget is increased by \$200,000, based on experience.
- Due to fiscal constraints, 1 Fiscal Assistant II position is unfunded for a savings of \$35,816.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
BEHAVIORAL HEALTH DIVISION

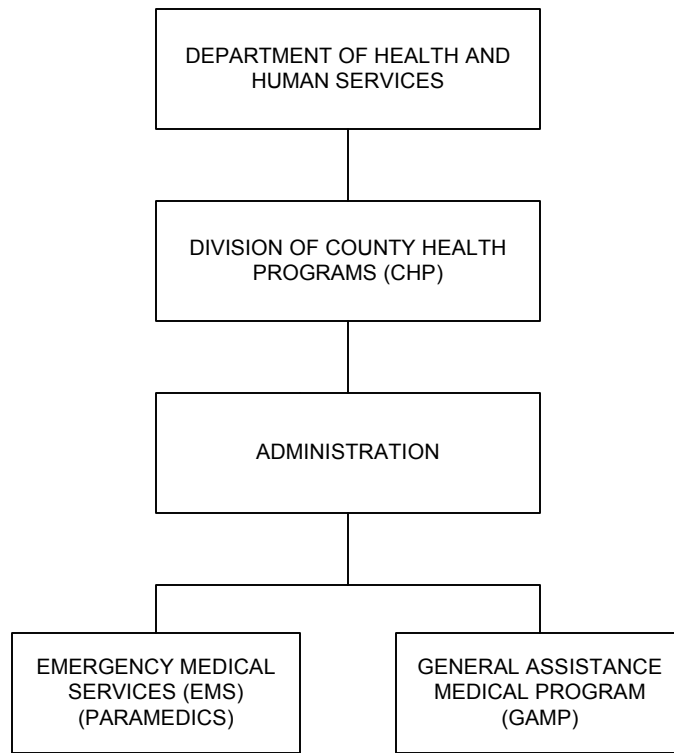
UNIT NO. 6300
FUND: General - 0001

EXPENDABLE TRUST ACCOUNTS

The following, for informational purposes, are expendable trust accounts which may be utilized only for purposes which are legally mandated or where a formal trust relationship exists. The expenditures from these organizational units are limited to the purpose specifically designated by the donor. These trusts are not included as part of the BHD operating budget.

<u>Org. Unit</u>	<u>Description of Expendable Trust</u>	<u>Projected Balances as of 12/31/06</u>				
0701	BHD – Research Fund Referred to as the Frieda Brunn Mental Health Research Fund, this fund was created in 1970 for the purpose of supporting mental health research. Expenditure recommendations from this fund are made by the Research Committee at BHD. <table><tr><td><u>Expenditure</u></td><td><u>Revenue</u></td></tr><tr><td>\$25,000</td><td>\$25,000</td></tr></table>	<u>Expenditure</u>	<u>Revenue</u>	\$25,000	\$25,000	\$360,000
<u>Expenditure</u>	<u>Revenue</u>					
\$25,000	\$25,000					
0702	BHD – Patient Activities and Special Events This fund is comprised of various trusts, which stipulate the expenditures should be made to provide for patient activities and special events. <table><tr><td><u>Expenditure</u></td><td><u>Revenue</u></td></tr><tr><td>\$10,100</td><td>\$10,100</td></tr></table>	<u>Expenditure</u>	<u>Revenue</u>	\$10,100	\$10,100	\$157,000
<u>Expenditure</u>	<u>Revenue</u>					
\$10,100	\$10,100					

**DEPARTMENT OF HEALTH AND HUMAN SERVICES –
COUNTY HEALTH PROGRAMS**



ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
COUNTY HEALTH PROGRAMS

UNIT NO. 7200
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to the provisions of Section 59.51(2) of the Wisconsin Statutes, the County Board shall represent the County and have management of the business and concerns in all cases where no other provision is made.

The Emergency Medical Services (Paramedics) Program operates under Chapter 97 of the Milwaukee County Ordinances pertaining to comprehensive emergency medical care services.

The EMS (Paramedics) Program is responsible for managing all EMS related functions. The General Assistance Medical Program (GAMP) is the County's health care financing/delivery system for medically indigent persons residing within Milwaukee County. GAMP operates under the guidelines established by Chapter 49 of the Wisconsin Statutes and Section 32.90 of the Milwaukee County Ordinances. Other County health programs are reviewed and approved by the County Executive and County Board of Supervisors.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 2,251,142	\$ 2,542,686	\$ 2,528,596	\$ (14,090)
Employee Fringe Benefits (EFB)	1,327,231	1,436,684	1,754,698	318,014
Services	10,785,387	11,583,629	11,915,328	331,699
Commodities	489,719	566,125	575,847	9,722
Other Charges	13,101,314	45,192,855	45,283,906	91,051
Debt & Depreciation	0	0	0	0
Capital Outlay	69,623	24,800	25,140	340
Capital Contra	0	0	0	0
County Service Charges	1,414,940	1,284,831	1,070,793	(214,038)
Abatements	(855,663)	(816,878)	(793,255)	23,623
Total Expenditures	\$ 28,583,693	\$ 61,814,732	\$ 62,361,053	\$ 546,321
Direct Revenue	7,989,366	10,041,173	10,518,207	477,034
State & Federal Revenue	240,578	32,733,694	32,824,745	91,051
Indirect Revenue	0	0	0	0
Total Revenue	\$ 8,229,944	\$ 42,774,867	\$ 43,342,952	\$ 568,085
Direct Total Tax Levy	20,353,749	19,039,865	19,018,101	(21,764)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 332,366	\$ 203,844	\$ 139,281	\$ (64,563)
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	91,468	83,749	117,070	33,321
Distribution Services	1,902	3,226	2,812	(414)
Telecommunications	17,029	20,315	15,546	(4,769)
Record Center	22,181	24,333	6,275	(18,058)
Radio	60,714	55,790	61,603	5,813
Computer Charges	34,498	42,659	23,025	(19,634)
Applications Charges	101,327	84,468	72,504	(11,964)
Total Charges	\$ 661,485	\$ 518,384	\$ 438,116	\$ (80,268)
Direct Property Tax Levy	\$ 20,353,749	\$ 19,039,865	\$ 19,018,101	\$ (21,764)
Total Property Tax Levy	\$ 21,015,234	\$ 19,558,249	\$ 19,456,217	\$ (102,032)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
COUNTY HEALTH PROGRAMS

UNIT NO. 7200
FUND: General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 2,251,142	\$ 2,542,686	\$ 2,528,596	\$ (14,090)
Employee Fringe Benefits (EFB)	\$ 1,327,231	\$ 1,436,684	\$ 1,754,698	\$ 318,014
Position Equivalent (Funded)*	51.8	51.1	49.8	(1.3)
% of Gross Wages Funded	97.4	97.3	95.2	(2.0)
Overtime (Dollars)**	\$ 43,471	\$ 32,520	\$ 30,037	\$ (2,483)
Overtime (Equivalent to Position)	.60	0.6	0.6	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
RN2 - Utilization Review	Abolish	1/1.0	GAMP	\$ (67,559)
Contract Services Coordinator	Create	1/1.0	GAMP	54,417
			TOTAL	\$ (13,142)

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Administration	Expenditure	\$ 1,233,700	\$ 1,240,951	\$ 1,050,971	\$ (189,980)
	Abatement	(212,097)	(194,579)	(134,519)	60,060
	Revenue	0	0	0	0
	Tax Levy	\$ 1,021,603	\$ 1,046,372	\$ 916,452	\$ (129,920)
Emergency Medical Services (Paramedics)	Expenditure	\$ 12,342,026	\$ 12,829,055	\$ 13,136,751	\$ 307,696
	Abatement	(234,496)	(247,311)	(296,664)	(49,353)
	Revenue	6,795,635	6,730,772	7,055,806	325,034
	Tax Levy	\$ 5,311,895	\$ 5,850,972	\$ 5,784,281	\$ (66,691)
General Assistance - Medical Program	Expenditure	\$ 15,861,446	\$ 48,561,604	\$ 48,815,060	\$ 253,456
	Abatement	(407,817)	(374,988)	(360,546)	14,442
	Revenue	1,434,311	36,044,095	36,137,146	93,051
	Tax Levy	\$ 14,019,318	\$ 12,142,521	\$ 12,317,368	\$ 174,847
Healthier Community Programs	Expenditure	\$ 0	\$ 0	\$ 150,203	\$ 150,203
	Abatement	0	0	(203)	(203)
	Revenue	0	0	150,000	150,000
	Tax Levy	\$ 0	\$ 0	\$ 0	\$ 0

MISSION

The Division of County Health Programs (CHP), through the programs and staff for which it is responsible, provides leadership, coordination, education and operational programs related to the provision of health services for the benefit of Milwaukee County citizens, employees and visitors, especially those most in need in our community.

The Division develops, implements and evaluates programs, opportunities and partnerships related to improving or providing for the health of Milwaukee County citizens. The Division creates and maintains innovative, high-quality, community-based services which serve target populations in a cost-effective/efficient, customer-focused manner through a variety of partnerships by utilizing a systematic approach for service integration and delivery.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
COUNTY HEALTH PROGRAMS

UNIT NO. 7200
FUND: General - 0001

DEPARTMENTAL PROGRAM DESCRIPTION

The Department of Health and Human Services (DHHS) Division of County Health Programs (CHP) is comprised of programs that pertain to health services for County residents or visitors. The Division is comprised of three areas of service: Administration, the Emergency Medical Services (EMS) Program and the General Assistance Medical Program (GAMP).

BUDGET HIGHLIGHTS

- Overall expenditures increase \$546,321, from \$61,814,732 to \$62,361,053, and revenues increase \$568,085, from \$42,774,867 to \$43,342,952, for a net tax levy reduction of \$21,764 in 2007. The expenditure increase is due primarily to increases in Personal Services. Revenues increase based primarily on a new grant received in the GAMP program, an increase in the GAMP application fee, and other adjustments to reflect actual experience.
- Personal Services expenditures increase by \$303,924, from \$3,979,370 to \$4,283,294, due primarily to the increased cost of fringe benefits. Funded positions decrease 1.3 from 51.1 to 49.8. This decrease is primarily due to a modest increase in the requested vacancy and turnover allocation.
- Per a two-year agreement (2006-2007) reached in late 2005, total funding committed for GAMP administrative costs by the four GAMP hospital system partners is \$1,845,248. In addition, the

hospital system partners again will provide \$500,000 to offset the costs associated with 16 crisis respite beds in the Behavioral Health Division, and Aurora Health Care will donate approximately \$80,000 of Occupational Health and Safety services for County employees and \$65,000 for the Nurse Call-Line. The hospital systems have specified that this commitment is contingent upon the provision of full funding of the GAMP medical expenditure budget in the 2007 Budget.

- All departments are required to operate within their expenditure appropriations and their overall Budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ADMINISTRATION			
	2006 Budget	2007 Budget	2006/2007 Change
Expenditures	\$ 1,240,951	\$ 1,050,971	\$ (189,980)
Abatements	(194,579)	(134,519)	60,060
Revenues	0	0	0
Tax Levy	\$ 1,046,372	\$ 916,452	\$ (129,920)

DESCRIPTION

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
COUNTY HEALTH PROGRAMS

UNIT NO. 7200
FUND: General - 0001

The Division of County Health Programs includes an administration section which contains costs associated with the overall management of the Division and the provision of coordinated employee health services. Administration costs include charges from other County departments and general operating expenses not allocated directly to other sections of the Division.

BUDGET HIGHLIGHTS

- Expenditures decrease by \$129,920 to a total of \$916,452. This is primarily attributable to a planned move of CHP to the Marcia P. Coggs Human Services Center in November 2006. The move decreases the space usage and Space Rental Charge for CHP. It also reduces costs for other DHHS divisions housed at the Coggs Center by spreading occupancy costs to an additional tenant.
- One position of Contract Services Coordinator is created in CHP Administration which is offset by the abolishment of one RN 2 Utilization Review position for a total savings of \$13,142.
- The appropriation for Professional Consulting services for Information Technology (IT) has been maintained at the 2006 level of \$8,900, to reflect anticipated IT maintenance services for CHP Administration.
- Based on the two year GAMP agreement reached in 2005, Aurora Health Care will again donate \$80,000 of Occupational Health and Safety services for County employees in 2007. This donation is based on continued full funding of GAMP medical expenditures in the 2007 budget.

EMERGENCY MEDICAL SERVICES (PARAMEDICS)			
	2006 Budget	2007 Budget	2006/2007 Change
<u>Expenditures</u>			
Community Support (Municipalities)	\$ 9,403,956	\$ 9,604,909	\$ 200,953
Education/Training	803,324	764,141	(39,183)
Communications Center (CTC Training)	2,374,464	2,471,037	96,573
Total Expenditures	\$ 12,581,744	\$ 12,840,087	\$ 258,343
<u>Revenues</u>			
Paramedic Cost Recovery and Tax Intercept Prog.	\$ 6,393,072	\$ 6,667,806	\$ 274,734
Other	337,700	388,000	50,300
Total Revenue	\$ 6,730,772	\$ 7,055,806	\$ 325,034
Tax Levy	\$ 5,850,972	\$ 5,784,281	\$ (66,691)

DESCRIPTION

The Emergency Medical Services (EMS) Program (Paramedics) is a Milwaukee County-managed and sponsored program designed to benefit the entire community. There are seven major components to the area-wide service: the Community Support component which provides a County property tax levy allocation to municipalities that provide the paramedic transport units serving Milwaukee County; the Education/Training Center for initial and refresher paramedic education and other EMS-related courses; a Quality Assurance program which

reviews and monitors service delivery; the Health Information Center which collects, enters and maintains patient care data; the Communication Center which is staffed with emergency medical communicators to coordinate on-line medical control and hospital notification for local and regional emergency calls and Flight for Life dispatch; the Equipment and Supplies Center which orders and delivers supplies, monitors controlled substances, facilitates equipment repair and maintains compliance with Trans 309; and the AHA

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
COUNTY HEALTH PROGRAMS

UNIT NO. 7200
FUND: General - 0001

Community Training Center (CTC), which provides and coordinates Milwaukee County employee and public education for Cardio-Pulmonary Resuscitation (CPR), Automatic External Defibrillator (AED), Advanced Life Support (ALS) and Pediatric Advanced Life Support (PALS) courses. Medical direction and control for the EMS Division is provided through a professional services contract with the Medical College of Wisconsin (MCW).

The Emergency Medical Services Division is a broad-based community partnership system with various municipalities and private providers. These services are funded by property tax levy and are partially offset with revenues from the Paramedic Cost Recovery Program and revenues generated from the delivery of education services as well as paramedic services at the Bradley Center or other activities.

BUDGET HIGHLIGHTS

- EMS expenditures increase \$352,034, from \$12,581,744 to \$12,840,087 for 2007. Revenues increase \$325,034, from \$6,730,772 to \$7,055,806.
- Personal Services increase \$81,158 in 2007, based primarily on increased fringe benefit costs.
- Revenues from the Tax Refund Intercept Program (TRIP) are again budgeted in 2007 due

to successful recoveries in 2005 and 2006. Net revenues from TRIP recoveries in 2007 are budgeted at \$201,366, an increase of \$126,906 over the 2006 level.

- Paramedic billing rates are unchanged in the 2007 budget. Rates have not increased since January 1, 2003.

Paramedic Rate Structure	
Service	Rate
Base ALS Transport Rate	\$ 509
Basic Non-Transport Rate	\$ 509
Oxygen	\$ 64.75
Routine Supplies	\$ 55.50
Loaded Mileage	\$ 9 per mile

- Expenditures for Medical Supplies have been increased by \$8,737 based on actual experience.
- Flight for Life (FFL) revenue budgeted in the EMS Program from dispatching and tracking the FFL aircraft during flight has been increased by \$80,300, from \$149,700 to \$230,000. This increase reflects actual experience.
- EMS Information Technology (IT) expenditures increase by \$3,160, from \$75,208 to \$78,368.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
COUNTY HEALTH PROGRAMS

UNIT NO. 7200
FUND: General - 0001

The EMS training fee schedule has been revised for the 2007 budget. Following is the revised fee schedule, which will be implemented January 1, 2007:

AHA Courses Offered by the Community Training Center			
Service	2006 Fee	2007 Fee	2006/2007 Change
Basic Life Support (CPR) Health Care Provider	\$65	\$65	\$0
Basic Life Support (CPR) Health Care Provider (skill testing only)	\$50	\$50	\$0
Basic Life Support (CPR) in conjunction with ACLS	\$40	\$40	\$0
Advanced Cardiac Life Support (per person)	\$225	\$225	\$0
Advanced Cardiac Life Support (per person) (Skill testing only)	\$115	\$115	\$0
Pediatric Advanced Life Support (per person)	\$270	\$270	\$0
Advanced Life Support Instructor (per person)	\$160	\$160	\$0
Pediatric Advanced Life Support Instructor/Person	\$160	\$160	\$0
Basic Life Support (CPR) Instructor/Person	\$110	\$110	\$0
Automatic Electronic Defibrillator (per person)	\$40	\$40	\$0
Heartsaver CPR	\$40	\$40	\$0
Children and Infant CPR	\$40	\$40	\$0
Heartsaver/First Aid	\$60	\$60	\$0

EMS Courses Offered by the Education Center Service			
Service	2006 Fee	2007 Fee	2006/2007 Change
Paramedic Course (per person)	\$7,000	\$7,000	\$0
Paramedic Refresher Course (8 Hour Block)	\$80	\$100	\$20
Paramedic Continuing Education Units per person (per hr)	\$20	\$25	\$5
National Registry Exam	\$255	***	***
Written only	\$45	***	***
Practical only	\$215	\$250	\$35
Practical Retakes per station	\$30	\$35	\$5
Basic IV Tech Course	\$425	\$450	\$25
Basic IV Refresher Course	\$80	\$100	\$20
First Responder Course	\$300	\$300	\$0
First Responder Refresher Course	\$180	\$180	\$0
Observational Ride along/8 hour day**	\$60	\$60	\$0

** Activities offered by Emergency Medical Services (EMS)

***Class no longer offered

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
COUNTY HEALTH PROGRAMS

UNIT NO. 7200
FUND: General - 0001

GENERAL ASSISTANCE - MEDICAL PROGRAM			
	2006 Budget	2007 Request	2005/2006 Change
<u>Expenditures</u>			
Administration	\$ 2,993,761	\$ 3,170,608	\$ 176,847
Medical Expenses	45,192,855	45,283,906	91,051
Total Expenditures	\$ 48,186,616	\$ 48,454,514	\$ 267,898
<u>Revenues</u>			
State Reimbursement	\$ 32,733,694	\$ 32,824,745	\$ 91,051
Refunds and Recoveries	3,310,401	3,312,401	2,000
Total Revenues	\$ 36,044,095	\$ 36,137,146	\$ 93,051
Tax Levy	\$ 12,142,521	\$ 12,317,368	\$ 174,847

DESCRIPTION

The General Assistance Medical Program (GAMP) is the health care financing system for medically indigent persons currently residing within Milwaukee County. In 1995, the State of Wisconsin developed a medical relief block grant for Milwaukee County, with State reimbursement limited to 45% of GAMP medical expenditures up to a maximum amount of \$16.6 million. In 1999, the State of Wisconsin established an Intergovernmental Transfer Program (ITP) that captured additional Federal funds and reduced County tax levy support for GAMP. This program was expanded in 2002 and again in 2003 for the purpose of increasing funds for medical providers. Under the expanded ITP program, the County issues a payment to the State of Wisconsin Bureau of Healthcare Financing that is used as a match for Federal supplemental payments and disproportionate share payments for hospital services.

Family Size	2003 Monthly Gross Income Limitations
1	\$ 902
2	1,166
3	1,429
4	1,697
5	1,966
6	2,218
7	2,484
8	2,758
9	3,033
10	3,306

BUDGET HIGHLIGHTS

- GAMP expenditures increase by \$267,898 to \$48,454,514, and revenues increase by \$93,051 to \$36,137,146. The increase in expenses is primarily due to increased employee fringe benefit costs and increases in contracted IT and ITP match dollars. The increase in revenues is primarily due to an increase in the GAMP application fee and additional TRIP revenue and ITP revenue.
- The GAMP income eligibility criteria remains at the 2003 level and are summarized in the following chart.
- The 2007 Budget maintains T-19 Recoupment Revenue at the 2006 level of \$315,153.
- The 2007 Budget increases Intergovernmental Transfer Program (ITP) revenue by \$91,051 based on actual experience. The ITP payment of \$6,882,326 is matched with Federal funds of approximately \$9,342,419.
- The 2007 Budget maintains \$16.6 million of medical relief block grant revenue from the State of Wisconsin.
- The 2007 Budget decreases outside revenue by \$250,000, from \$569,080 to \$319,080, based on the 2006-07 agreements with the GAMP hospital system partners. This reduction occurs due to the absence of one-time carryover revenue from 2005 to 2006. The \$319,080 is used to offset a

ADOPTED 2007 BUDGET

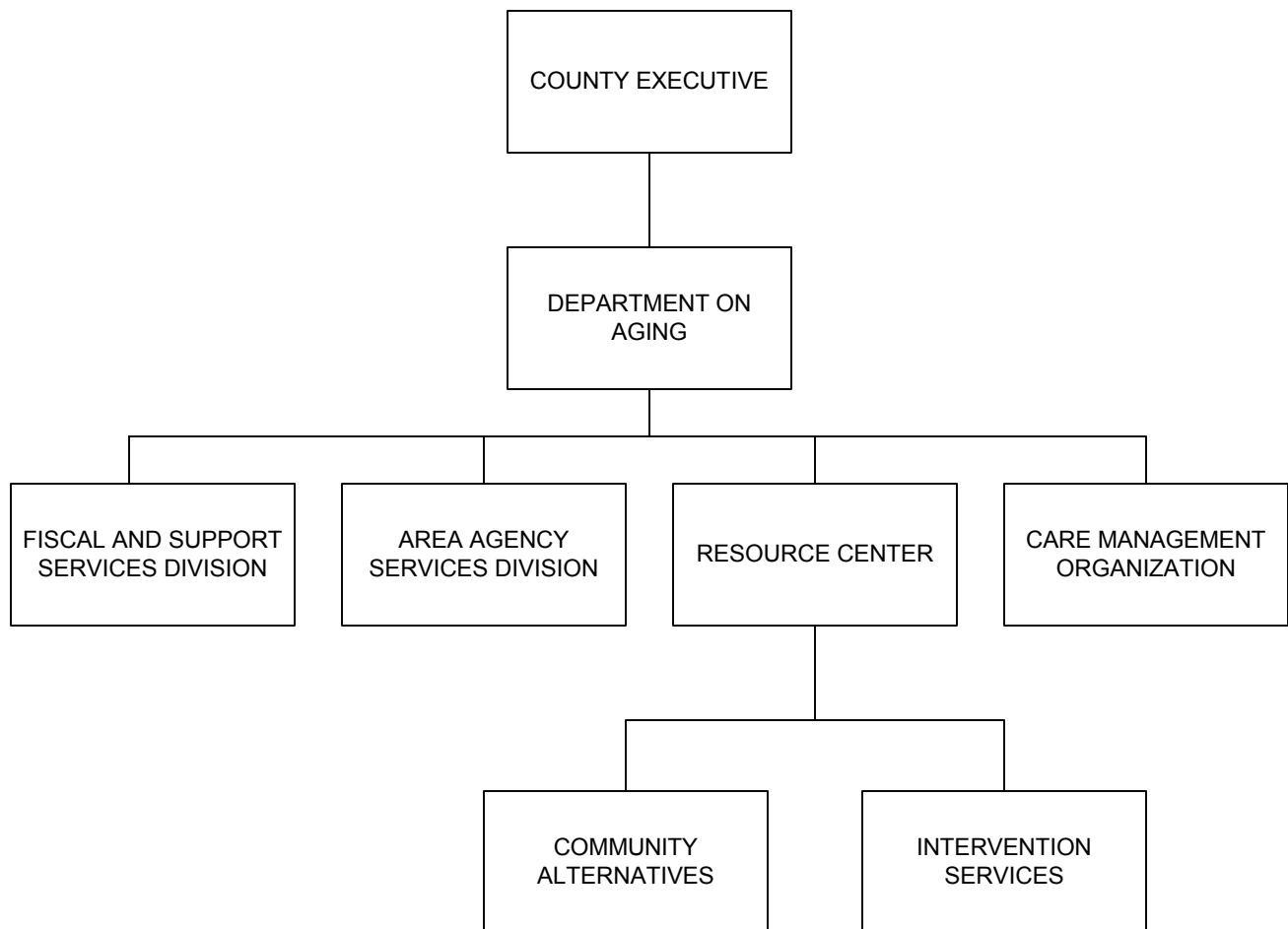
DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES –
COUNTY HEALTH PROGRAMS

UNIT NO. 7200
FUND: General - 0001

portion of the salary and fringe benefit costs associated with nine and one half Health Care Plan Specialists (HCPS) that provide case management and determine client eligibility for GAMP. Four of the HCPS's are out-stationed at certain clinics to process GAMP applications on site, allowing clients to receive immediate service. GAMP-affiliated hospital systems agreed to pay for this service in 2006, and it is assumed – based on full funding for GAMP medical expenditures in the budget – that this commitment will continue in 2007, particularly in light of the positive impact it has on reducing Emergency Room visits.

- GAMP Medical Service Expenditures reimbursed by the hospital systems again total \$301,168 per an agreement reached with GAMP-affiliated hospital systems in 2005 and renewed in 2006 regarding home health care services provided to GAMP clients. It is assumed that this agreement will continue in 2007, and that home health care services will continue to be provided to homebound GAMP clients who are determined to require such services upon release from the hospital.
- GAMP administrative revenue associated with the application fee for processing client applications is increased by \$250,000, from \$900,000 to \$1,150,000, based on an increase in the application fee from \$35 to \$45. The GAMP application fee has not been increased since 2003.
- It is assumed that an agreement with Aurora Health Care to fund the Nurse Call-Line will continue in 2007 based on a full funding amount for GAMP medical expenditures in the 2007 requested budget. Funding of \$65,000 for the Nurse Call-Line was provided by Aurora in 2005 after the expiration of a Federal CAP Grant. The Nurse Call-Line is a valuable resource for clients in need of immediate medical advice and/or assistance in non-life threatening situations. Nurse Call-Line services can reduce medical expenditures by eliminating the need for costly Emergency Room visits.
- It is assumed that the four major hospital systems will continue to pay for the cost associated with CHP's contract with Wisconsin Physician Services Inc. (WPS) for claims processing and other administrative fiscal services. The anticipated hospital system commitment for this contract is \$1,225,000 in 2007, which is the same amount as 2006. WPS signed a three-year contractual agreement that ends on December 31, 2008.
- The Healthier Wisconsin Partnership Program awarded the GAMP a three-year grant for the years 2006-2008. The grant will be used to study and improve GAMP's Chronic Disease Management. The 2007 Budget includes \$150,000 in expenses and revenue to cover the grant activities.
- One position of Contract Services Coordinator is created, which is offset by the abolishment of one RN 2 Utilization Review position for a total tax levy savings of \$13,153.
- The appropriation for Professional Consulting services for Information Technology (IT) has been increased by \$38,866 to improve identity verification for GAMP clients.
- The 2007 Budget increases GAMP client co-pays for prescription drugs to help offset rising drug costs and maintain drug expenditures at the 2006 level. The generic co-pay will increase from \$1 to \$3 and the brand co-pay from \$3 to \$5. The number of GAMP individuals requiring medications has increased by 2.4% between 2005 and 2006. In addition, the number of prescriptions per individual has increased, resulting in an overall increase of 6% in total prescriptions between 2005 and 2006. The increased co-pays are necessary to offset both this increased utilization and the continued skyrocketing cost of prescription drugs.

DEPARTMENT ON AGING



ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT ON AGING**UNIT NO.** 7900**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Under the Older Americans Act, the Milwaukee County Department on Aging is a Federal/State designated Area Agency on Aging for Milwaukee County. The Department on Aging's responsibilities are outlined in Chapter 53 of the General Ordinances of Milwaukee County and include planning, developing, providing, purchasing and coordinating services for the County's older adult population. The Department reports directly to the County Executive and provides staff support to the Milwaukee County Commission on Aging.

This Department provides a single entry point for older adults and their caregivers who are in need of elderly service information and assistance throughout Milwaukee County. Services provided by the Department on Aging are designed to provide an appropriate mix of community-based care and direct services to prevent the inappropriate and costly institutionalization of older adults. The Department is the designated Resource Center and Care Management Organization for older people in Milwaukee County under the State of Wisconsin's Family Care initiative.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 6,932,508	\$ 8,391,092	\$ 7,945,770	\$ (445,322)
Employee Fringe Benefits (EFB)	4,402,760	4,808,600	5,376,140	567,540
Services	3,881,016	4,032,244	4,203,197	170,953
Commodities	1,212,285	1,430,764	1,310,795	(119,969)
Other Charges	137,217,482	145,295,539	157,918,862	12,623,323
Debt & Depreciation	0	0	0	0
Capital Outlay	110,575	335,152	336,207	1,055
Capital Contra	0	0	0	0
County Service Charges	6,459,564	5,793,028	6,132,790	339,762
Abatements	(3,651,040)	(2,927,432)	(2,376,888)	550,544
Total Expenditures	\$ 156,565,150	\$ 167,158,987	\$ 180,846,873	\$ 13,687,885
Direct Revenue	153,474,626	151,634,611	164,982,946	13,348,335
State & Federal Revenue	13,710,074	13,715,567	14,760,252	1,044,685
Indirect Revenue	0	0	0	0
Total Revenue	\$ 167,184,700	\$ 165,350,178	\$ 179,743,198	\$ 14,393,020
Direct Total Tax Levy	(10,619,550)	1,808,809	1,103,675	(705,135)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 425,523	\$ 588,147	\$ 286,752	\$ (301,395)
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	337,046	326,141	311,864	(14,277)
Distribution Services	18,324	26,930	27,102	172
Telecommunications	29,307	39,487	31,172	(8,315)
Record Center	12,315	8,047	7,656	(391)
Radio	0	0	0	0
Computer Charges	40,967	7,528	979	(6,549)
Applications Charges	282,510	267,710	194,426	(73,284)
Total Charges	\$ 1,145,992	\$ 1,263,990	\$ 859,951	\$ (404,039)
Direct Property Tax Levy	\$ (10,619,550)	\$ 1,808,809	\$ 1,103,674	\$ (705,135)
Total Property Tax Levy	\$ (9,473,558)	\$ 3,072,799	\$ 1,963,625	\$ (1,109,174)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT ON AGING**UNIT NO.** 7900**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 6,932,508	\$ 8,391,092	\$ 7,945,770	\$ (445,322)
Employee Fringe Benefits (EFB)	\$ 4,402,760	\$ 4,808,600	\$ 5,376,140	\$ 567,540
Position Equivalent (Funded)*	158.5	160.6	147.8	(12.8)
% of Gross Wages Funded	98.2	94.5	100	5.5
Overtime (Dollars)**	\$ 96,849	\$ 109,116	\$ 114,705	\$ 5,589
Overtime (Equivalent to Position)	4.3	1.9	2.7	0.8

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Prog Coord Aging	Unfund	1/1.0	Area Agency	\$ (59,001)
Human Srvc Wrkr (Aging)	Unfund	13/13.0	Resource Center	(651,638)
Human Srvc Wrkr Aging B/L Sp	Unfund	1/1.0	Resource Center	(53,153)
RN 2 Dept on Aging	Unfund	1/1.0	Resource Center	(66,816)
Prog Coord Aging	Unfund	1/1.0	CMO	(59,001)
RN 2 Dept on Aging	Unfund	1/1.0	CMO	(66,816)
Human Srvc Wrkr (Aging)	Unfund	5/5.0	CMO	(250,630)
Paralegal	Create	1/1.0	CMO	51,069
TOTAL				\$ (1,155,986)

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT ON AGING**UNIT NO.** 7900**FUND:** General - 0001

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Administration	Expenditure	\$ 2,142,281	\$ 2,169,810	\$ 1,864,153	\$ (305,657)
	Abatement	(2,151,454)	(2,169,810)	(1,866,776)	303,034
	Revenue	6,028	0	162,000	162,000
	Tax Levy	\$ (15,201)	\$ 0	\$ (164,623)	\$ (164,623)
Area Agency: Elderly Services	Expenditure	\$ 3,839,460	\$ 3,629,791	\$ 3,631,256	\$ 1,465
	Abatement	(167,380)	(8,439)	(9,005)	(566)
	Revenue	3,218,053	3,195,217	3,262,972	67,755
	Tax Levy	454,027	426,135	359,279	(66,856)
Area Agency: Senior Meal Program	Expenditure	\$ 4,695,715	\$ 4,685,851	\$ 4,686,219	\$ 368
	Abatement	(162,842)	(438)	(2,090)	(1,652)
	Revenue	4,788,549	4,648,389	4,691,121	42,732
	Tax Levy	\$ (255,676)	\$ 37,024	\$ (6,992)	\$ (44,016)
Area Agency: Senior Centers	Expenditure	\$ 1,319,239	\$ 1,621,511	\$ 1,643,528	\$ 22,017
	Abatement	0	0	0	0
	Revenue	0	0	0	0
	Tax Levy	\$ 1,319,239	\$ 1,621,511	\$ 1,643,528	\$ 22,017
Resource Center: Community Alternatives & Intervention Services	Expenditure	\$ 9,254,885	\$ 9,071,655	\$ 9,243,626	\$ 171,971
	Abatement	(698,134)	(426,909)	(142,246)	284,663
	Revenue	7,095,310	7,422,308	7,888,554	466,246
	Tax Levy	\$ 1,461,441	\$ 1,222,438	\$ 1,212,826	\$ (9,612)
Care Management Organization	Expenditure	\$ 138,964,647	\$ 148,907,801	\$ 162,022,633	\$ 13,114,832
	Abatement	(471,238)	(321,836)	(356,771)	(34,935)
	Revenue	152,076,324	150,084,264	163,606,206	13,521,942
	Tax Levy	\$ (13,582,915)	\$ (1,498,299)	\$ (1,940,344)	\$ (442,045)

MISSION

The mission of the Milwaukee County Department on Aging is to affirm the dignity and value of older adults of this County by supporting their choices for living in or giving to our community.

DEPARTMENT DESCRIPTION

The Milwaukee County Department on Aging was created in the 1991 budget to serve as Milwaukee County's designated Area Agency on Aging under the Older Americans Act and as the County's designated unit to administer aging programs. The Department plans for and services the growing needs of Milwaukee County's large and diverse older adult population. It is the one dedicated, specialized agency within Milwaukee County government to represent and serve the needs of the elderly.

The Department integrates several Federal and State revenue streams including the Older Americans Act, the Senior Community Services

Program, Specialized Transportation Assistance Program for Counties (S85.21), the Alzheimer's Family and Caregiver Support Program (AFCSP), Base Community Aids (BCA) and Family Care.

The Department is the designated Aging Resource Center and Care Management Organization (CMO) for older people in Milwaukee County under the State of Wisconsin's Family Care initiative. Family Care replaces the state's numerous Long Term Support programs, including the Community Options Program (COP), COP Waiver, and Community Integration Program (CIP) with a single, integrated Long Term Care entitlement program.

The Department on Aging consists of four service areas:

Administration includes the Director's Office and the Fiscal and Support Services Division. The major functions of the Fiscal and Support Services Division include budget development and management, accounting and personnel administration. The Division monitors Departmental expenditures and

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT ON AGING

UNIT NO. 7900
FUND: General - 0001

revenues, reviews audits, reports service utilization and expenditures to County and State agencies, projects revenues and expenditures and monitors compliance with funding source requirements. This Division also develops the Department's fiscal policies and assesses operations for effectiveness and efficiency.

Area Agency Services provide a comprehensive network of support services through community-based agencies that assist older adults to remain independent in their homes as long as possible. These programs are funded through the Older Americans Act and State revenue earmarked for elderly services. The Division is responsible for planning, research and program development. In addition, unit staff solicit, monitor, evaluate and administer contracts for a variety of services in the community. Staff assist with contract development and coordinate the request for proposals process with other County departments.

The Area Agency Services Division provides staff support to the Milwaukee County Commission on Aging, its five standing committees and its Advisory Council. Division staff assist the Commission in conducting public hearings and needs assessments as required under Federal statute, provide technical assistance and serve as a resource for businesses, universities and voluntary organizations interested in meeting the needs of older adults in the community.

The Senior Meal Program part of the Area Agency Services Division, is funded under Titles III-C-1 and III-C-2 of the Older Americans Act and other State and Federal funds received from the State of Wisconsin Bureau on Aging and Long Term Care Resources. The program receives reimbursement for eligible elderly meals from the United States Department of Agriculture (USDA).

The purposes of the Senior Meal Program are:

1. To provide older persons, particularly those with low incomes, low-cost, nutritionally sound meals in strategically located congregate sites. Two of the 31 meal sites offer weekend meals to program participants. The program also seeks to reduce the social isolation of participants by providing supportive services including recreation, education and information about other programs and services available to older adults.

2. To provide home-delivered meals five to seven days a week to eligible frail, homebound, older adults. The program assists older adults in remaining independent and living within their own homes and provides limited gap-filling services in addition to meals.

The **Resource Center** Division acts as the entry point for the Department's Family Care benefits and is responsible for arranging short-term assistance for older adults with immediate or pressing needs. It is the primary source of quality information and services for persons 60 years of age and older.

As a major component of the State of Wisconsin Family Care initiative, this Division has four primary functions: (1) to provide Milwaukee County's older adults, their caregivers and the general public one central number to call for information about programs and services 24 hours a day; (2) to provide pre-admission counseling to elders seeking residential placements; (3) to determine eligibility for the Family Care benefit; and (4) to provide community education to older adults, their families, and caregivers on a broad range of subjects, including wellness and prevention of functional decline. The Resource Center's other major responsibilities include investigating allegations of elder abuse and providing protective services, guardianships and protective placement services to vulnerable older adults.

The **Care Management Organization (CMO)** Division was created in response to the Family Care initiative. In accordance with authorization initially granted by the County Board in 1997 (Resolution File No. 96-630) and 1998 (Resolution File No. 98-893), under Family Care, the Department's Care Management Organization coordinates all long term care services, including home and community based services and institutional services for eligible elders who require publicly funded long term care services. Using inter-disciplinary teams of nurses, human service workers, other professionals and volunteers, the Division oversees the provision of a comprehensive package of service benefits. These include Adult Day Care, Supportive Home Care, transportation, accessibility equipment and home modifications, residential care services, money management, durable medical equipment, home health care, personal care, skilled nursing services and skilled nursing home care. In return for

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT ON AGING

UNIT NO. 7900
FUND: General - 0001

coordinating and managing these services, the Department's CMO receives a capitated rate payment per member per month from the State.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits decrease by \$445,322 from \$8,391,092 to \$7,945,770. Total positions decrease 12.8 from 160.6 to 147.8
- Total expenditures increase by \$13,687,885 to \$180,846,872 and total revenues increase by \$14,393,020 to \$179,743,198. This change is primarily accounted for in the Care Management Organization and reflects the increased per member per month capitated rate received from the State and the associated expenditures.
- In 2006, the Department on Aging moved from their Schlitz Park offices to the Reuss Federal Building. \$628,179 is budgeted in 2007 for space rental costs.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ADMINISTRATION

- Expenditures reflect a decrease of \$306,566 due to reductions in crosscharges.

AREA AGENCY SERVICES

The Area Agency Services Division consists of three major programs areas: Elderly Services, the Senior Meal Program and the Senior Centers.

- Due to fiscal constraints, one position of Program Coordinator – Aging is unfunded for a savings of \$59,001 in salary and social security.
- Working with the Commission on Aging and its Advisory Council, the Area Agency Services Division of the Department on Aging will continue to plan, implement and monitor private fund-raising strategies.

Elderly Services

- The State of Wisconsin will provide one-time only funding for education and outreach efforts previously supported by the expiring federal Medicare Modernization Act Transition funding in the amount of \$34,220 for the period of January 2007 to June 2007. Funding will be used to continue to provide community education and outreach for older adults to comprehend the complex Medicare Part D program through June 2007. Contractual expenditures are increased by the grant amount to provide funding to Legal Action of Wisconsin—Senior LAW for this purpose.
- The 2007 Budget reflects \$276,556 in revenue for the Robert Wood Johnson Foundation Community Partnerships for Older Adults grant, and local community match from the Helen Bader, Faye McBeath and the Greater Milwaukee foundations, to fund the Connecting Caring Communities project. This is the final year of the grant. This project supports efforts to strengthen the system of long term care for older adults and their caregivers. The total four-year grant is \$1,110,000.
- Funding for employment, training, and placement for older adults is budgeted in the amount of \$45,000. A portion of this funding supports the Employment Resource Center for Mature Workers.
- The Department on Aging budgets \$1,370,808 to contract with private vendors to provide frail, ambulatory older adults who are not eligible for

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT ON AGING

UNIT NO. 7900
FUND: General - 0001

Transit Plus with specialized transportation services to places such as medical appointments, grocery stores or Senior Meal sites, and nursing home visitations. Approximately 2,000 senior citizens will be provided an estimated 130,299 one-way rides in 2007.

Senior Meal Program

	2006	2007	2006/2007
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
Number of Meal Sites Open	31	31	0
Meals Served at Meal Sites	379,460	365,672	(13,788)
Home-Delivered Meals	303,575	284,556	(19,019)
Total Meals Served	683,035	650,228	(32,807)

- Meal sites remain at 31 in 2007, which is the same level as in 2006.
- Home-delivered and congregate meals project decreases in 2007 based on 2006 experience.
- Expenditures increase \$42,732 primarily due to increased food expenditures based on actual experience. This is completely offset by increased revenue.
- The Senior Meal Program continues the following initiatives at no additional cost to seniors to promote health and well being among the Milwaukee County older population: the Commodity Supplemental Food Program (administered by the Hunger Task Force) and the Reach Program (administered by Second Harvest) enable participants at various meal sites to receive food boxes each month.

Senior Centers

- A principal challenge of operating the five County owned Senior Centers continues to be maintenance of the facilities. In 2007, \$300,000 is budgeted to address the maintenance needs of the centers. Projects will be funded based on a long-range capital and operating plan, which was established in 2006 and will continue to be managed by the Department and DAS-Fiscal

Affairs. The Committee on Finance and Audit shall review and approve the plans for maintenance of the facilities prior to the expenditure of any of these funds.

- A total of \$1,258,867 is budgeted for County support of operations for the five County owned sites, equal to the 2006 level.
- Due to continuing fiscal constraints, the Department on Aging, Commission on Aging and the Advisory Council will convene a workgroup of stakeholders to discuss and recommend strategies to increase funding options and reduce dependency on County tax levy, while preserving the high level service currently found in the Senior Centers.
- Milwaukee County's WellnessWorks and fitness center programs are recognized nationally as an award-winning model of community based fitness and wellness programs for multicultural populations at no charge to its participants. The Department on Aging will continue to seek grant funding and partnerships to sustain and expand fitness and physical activity programming at the senior centers.

RESOURCE CENTER: COMMUNITY ALTERNATIVES & INTERVENTION SERVICES DIVISIONS

	2006	2007
	<u>Budget</u>	<u>Budget</u>
Family Care Applications	1,800	2,000
Functional Screens	3,500	3,500
Information Contacts	80,000	160,000

- Expenditures increase \$456,634, primarily due to increases in fringe benefits, IT services and space rental costs.
- Due to fiscal constraints, 13 positions of Human Service Worker (Aging), one position of Human Service Worker Bilingual Spanish, and one position of Registered Nurse 2 Department on Aging are unfunded for a total savings of \$771,607, excluding fringe benefits.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT ON AGING

UNIT NO. 7900
FUND: General - 0001

- Due to a realignment of cost allocation for IT services, the Resource Center budgets \$100,000 in 2007 for their use of information technology systems. An equal expenditure decrease is taken in the CMO, resulting in no tax levy effect.
- Revenues increase \$466,246, due primarily to an increase in Functional Screening revenues, offset by a decrease in Income Maintenance reimbursement.
- DHHS – Economic Support Staff will continue to deploy 18 Economic Support Specialists, two Office Support Assistant 2 positions, and two ESS Supervisors to perform eligibility and related functions for the Family Care Program.

CARE MANAGEMENT COORDINATED SERVICES DIVISION (CARE MANAGEMENT ORGANIZATION)

	2006	2007
	<u>Budget</u>	<u>Budget</u>
CMO New Enrollments	138	318
Average CMO Clients Served per Month	5,639	6,048

- In 2006, the Department on Aging was awarded the sole contract to operate the Care Management Organization in Milwaukee County. The contract includes optional renewals through 2009.
- The CMO is operated as an enterprise fund in accordance with the requirements made by the State of Wisconsin.
- Revenues increase \$13,521,942. This reflects the increased per member per month capitated rate from the State that the CMO began receiving in January 2005 as well as increases for new members. The capitated rate in 2007 is the same as the 2006 rate based on preliminary data given to the CMO by the State. Expenditures also increase \$13,079,897, primarily in member services.
- Due to a successful realignment of department functions, one position of Registered Nurse 2 Department on Aging and five positions of Human Service Worker (Aging) are unfunded.

These savings are partially offset by the creation of one Paralegal for a total savings of \$325,378, excluding fringe benefits.

- In 2005 the CMO restructured their fiscal and management staff to ensure that CMO operations and finances were closely monitored. To continue this process, capitation revenues and member service expenditures are budgeted using activity codes in 2007. The revenue activity codes are based on level of care and the expenditure activity codes are based on service categories. This provides the CMO with more comprehensive information and allows fiscal staff to monitor expenditures and revenues more closely and identify variances from budget, allowing for operational adjustments. Contractual services are increased by \$20,000 for additional hours to support the CMO.
- Contractual Services for Data Processing decreases \$481,491 due to bringing the management and development of the MIDAS system under IMSD staff in 2007 rather than by a contractor. These savings are partially offset by a charge of one Business Analyst 4 and one Network Applications Specialist 4 from IMSD of \$211,801 for a total savings of \$269,690. These duties are being brought in-house to preserve knowledge, evaluate current business practices, and develop and design technical solutions to resolve issues and enhance the system. IMSD will continue to contract with certified DBE firms when necessary and possible for industry standard IT services for the MIDAS system.
- In 2005 the CMO and the County entered into a Commitment Agreement which establishes that, after meeting the State contract requirements for required working capital reserve, the County receives 50% of any surpluses generated by the CMO up to the total of the prior years accumulated deficits of \$7,201,363. In 2007, the CMO anticipates a surplus of \$2,996,598 of which \$1,498,299 will be paid to the County and an equal amount will be budgeted as an expenditure reserve within the CMO.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT ON AGING

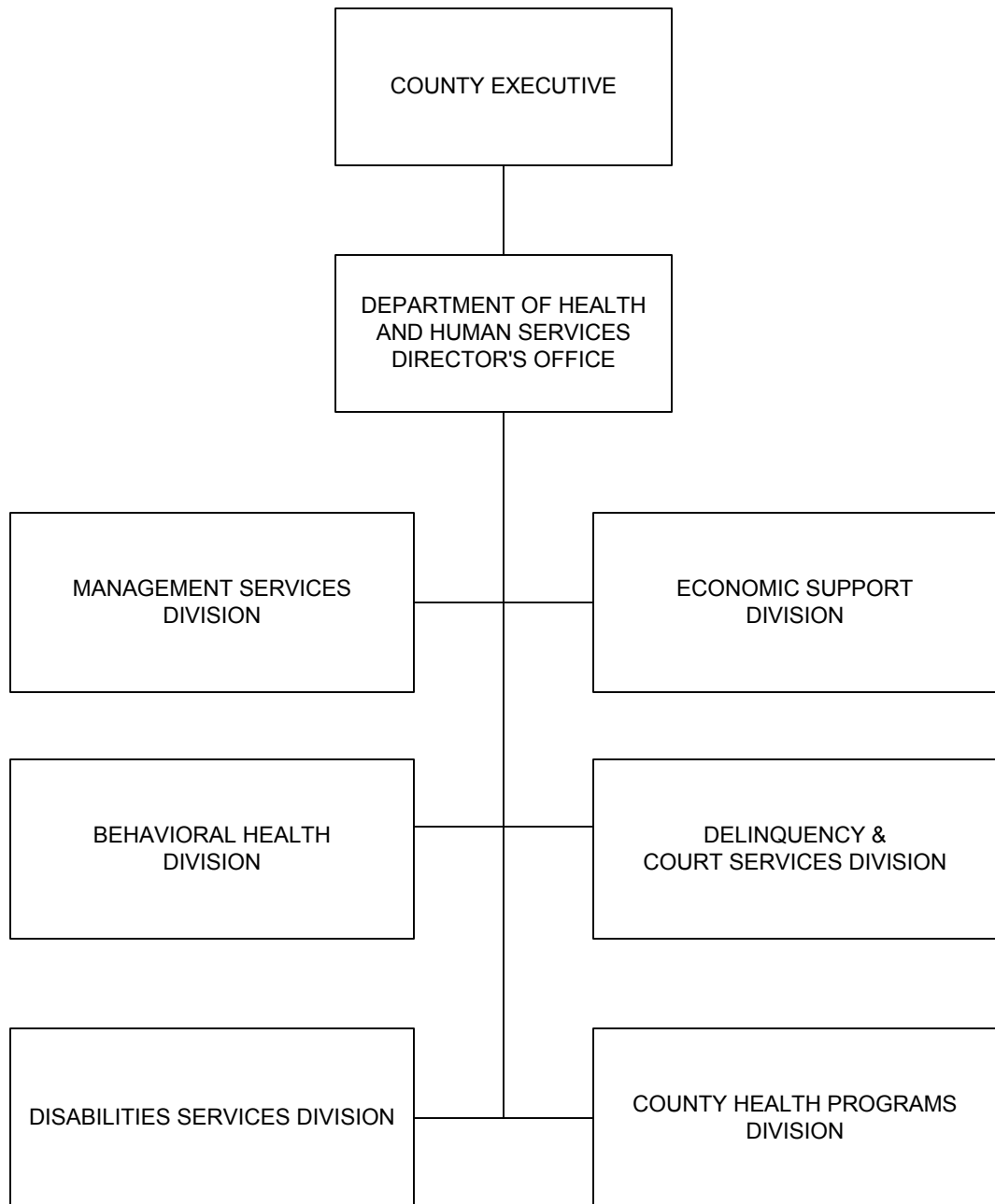
UNIT NO. 7900

FUND: General - 0001

against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An

obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

DEPARTMENT OF HEALTH AND HUMAN SERVICES



ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF HEALTH AND HUMAN SERVICES**UNIT NO.** 8000**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

The Department of Health and Human Services (DHHS) operates under Chapters 46 (Social Services), 48 (Children's Code), 49 (Public Assistance), 51 (Mental Health), 55 (Protective Services) and 938 (Juvenile Delinquency) of the Wisconsin State Statutes.

DHHS provides a wide range of life-sustaining, life-saving and life-enhancing services to children and

adults through age 60. Programs focus on providing services for delinquent children, dysfunctional families, developmentally disabled persons, physically disabled persons, mentally ill persons, homeless persons, and those in need of financial assistance. Many of the services provided are mandated by State Statute and/or provided through a State/County contract.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 30,548,790	\$ 32,893,126	\$ 31,723,981	\$ (1,169,145)
Employee Fringe Benefits (EFB)	19,217,740	19,020,434	28,545,657	9,525,223
Services	16,684,725	13,960,435	15,401,250	1,440,815
Commodities	456,465	526,591	536,655	10,064
Other Charges	109,936,695	114,391,454	114,738,594	347,140
Debt & Depreciation	0	0	0	0
Capital Outlay	573,515	133,600	157,000	23,400
Capital Contra	0	0	0	0
County Service Charges	16,286,951	16,771,225	17,420,456	649,231
Abatements	(16,098,923)	(16,400,300)	(17,360,223)	(959,923)
Total Expenditures	\$ 177,605,958	\$ 181,296,565	\$ 191,163,370	\$ 9,866,805
Direct Revenue	10,315,194	8,006,181	8,421,893	415,712
State & Federal Revenue	149,533,460	153,292,513	162,947,148	9,654,635
Indirect Revenue	527,977	737,179	708,557	(28,622)
Total Revenue	\$ 160,376,631	\$ 162,035,873	\$ 172,077,598	\$ 10,041,725
Direct Total Tax Levy	17,229,327	19,260,692	19,085,772	(174,920)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 1,452,837	\$ 1,378,591	\$ 915,740	\$ (462,851)
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	1,088,596	1,363,715	1,444,872	81,157
Distribution Services	9,905	11,848	14,649	2,801
Telecommunications	130,693	153,498	96,818	(56,680)
Record Center	38,639	40,008	7,129	(32,879)
Radio	52,619	48,637	52,362	3,725
Computer Charges	250,116	508,138	214,574	(293,564)
Applications Charges	1,081,703	1,315,979	1,305,983	(9,996)
Total Charges	\$ 4,105,108	\$ 4,820,414	\$ 4,052,127	\$ (768,287)
Direct Property Tax Levy	\$ 17,229,327	\$ 19,260,692	\$ 19,085,772	\$ (174,920)
Total Property Tax Levy	\$ 21,334,435	\$ 24,081,106	\$ 23,137,899	\$ (943,207)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES

UNIT NO. 8000

FUND: General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 30,548,790	\$ 32,893,126	\$ 31,723,981	\$ (1,169,145)
Employee Fringe Benefits (EFB)	\$ 19,217,740	\$ 19,020,434	\$ 28,545,657	\$ 9,525,223
Position Equivalent (Funded)*	797.8	795.1	745.4	(49.7)
% of Gross Wages Funded	96.0	95.5	94.6	(0.9)
Overtime (Dollars)**	\$ 2,161,212	\$ 637,596	\$ 930,790	\$ 293,194
Overtime (Equivalent to Position)	17.5	17.7	23.6	5.9

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Office Support Assistant 1	Abolish	3/3.0	Economic Support	\$ (92,517)
Office Support Assistant 2	Abolish	1/1.0	Economic Support	(30,948)
Economic Support Supv	Abolish	2/2.0	Economic Support	(87,634)
Child Care Coord (Inst)	Abolish	1/1.0	Economic Support	(50,038)
Child Care Prog Coord (Acc)	Abolish	1/1.0	Economic Support	(53,726)
Administrative Assistant	Abolish	1/1.0	Economic Support	(35,028)
Empl Sys Resource Analyst	Abolish	2/2.0	Economic Support	(80,284)
Economic Support Specialist	Abolish	24/24.0	Economic Support	(884,181)
Child Care Program Specialist	Create	3/3.0	Economic Support	132,582
Econ Support Training Asst	Abolish	2/2.0	Economic Support	(88,244)
QA Specialist (DHHS)	Abolish	1/1.0	Management Services	(33,736)
Accountant 3	Abolish	1/1.0	Management Services	(43,492)
Payroll Assistant	Abolish	1/1.0	Management Services	(35,674)
Office Support Asst 1	Abolish	1/1.0	Management Services	(30,839)
Contract Services Coord	Create	1/1.0	Management Services	54,417
A-Net Coordinator	Transfer-out	1/1.0	Disabilities Services	(57,272)
Human Service Worker	Abolish	2/2.0	Disabilities Services	(95,452)
Office Support Asst II	Abolish	1/1.0	Disabilities Services	(30,948)
RN2 Adult Svs Div	Abolish	1/1.0	Disabilities Services	(64,506)
Office Support Asst I	Abolish	1/1.0	Delinq & Court Services	(30,839)
Office Support Asst II	Abolish	1/1.0	Delinq & Court Services	(30,948)
Intake Specialist CCC	Abolish	1/1.0	Delinq & Court Services	(41,872)
Human Service Supv	Abolish	1/1.0	Delinq & Court Services	(51,856)
Human Service Worker	Abolish	3/3.0	Delinq & Court Services	(143,178)
Juvenile Corrections Officer	Abolish	3/3.0	Delinq & Court Services	(120,926)
Exec Asst DHS	Abolish	1/1.0	Economic Support	(90,492)
TOTAL				\$ (2,117,631)

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF HEALTH AND HUMAN SERVICES**UNIT NO.** 8000**FUND:** General - 0001

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Director's Office	Expenditure	\$ 521,248	\$ 483,873	\$ 351,225	\$ (132,648)
	Abatement	(699,305)	(666,884)	(377,928)	288,956
	Revenue	32	0	0	0
	Tax Levy	\$ (178,089)	\$ (183,011)	\$ (26,703)	\$ 156,308
Economic Support Division	Expenditure	\$ 47,963,914	\$ 48,705,327	\$ 53,954,859	\$ 5,249,532
	Abatement	(2,727,345)	(3,275,377)	(3,561,379)	(286,002)
	Revenue	44,816,594	43,716,288	47,447,515	3,731,227
	Tax Levy	\$ 419,975	\$ 1,713,662	\$ 2,945,965	\$ 1,232,303
Delinquency & Court Services Division	Expenditure	\$ 37,469,491	\$ 39,480,727	\$ 40,901,600	\$ 1,420,873
	Abatement	(707,125)	(870,734)	(1,014,263)	(143,529)
	Revenue	22,320,839	23,276,724	25,597,705	2,320,981
	Tax Levy	\$ 14,441,527	\$ 15,333,269	\$ 14,289,632	\$ (1,043,637)
Disabilities Services	Expenditure	\$ 97,842,797	\$ 99,917,286	\$ 104,487,603	\$ 4,570,317
	Abatement	(2,663,295)	(2,167,917)	(3,156,724)	(988,807)
	Revenue	92,444,840	94,469,043	98,478,378	4,009,335
	Tax Levy	\$ 2,734,662	\$ 3,280,326	\$ 2,852,501	\$ (427,825)
Management Services Division	Expenditure	\$ 9,907,550	\$ 9,109,652	\$ 8,828,306	\$ (281,346)
	Abatement	(9,301,877)	(9,419,388)	(9,249,929)	169,459
	Revenue	794,343	573,818	554,000	(19,818)
	Tax Levy	\$ (188,670)	\$ (883,554)	\$ (975,623)	\$ (92,069)

MISSION

The mission of the Milwaukee County Department of Health and Human Services is to secure human services for individuals and families who need assistance in living a healthy, independent life in our community.

DEPARTMENT DESCRIPTION

The Department of Health and Human Services (DHHS) includes the following six divisions: Economic Support Division, Delinquency and Court Services Division, Disabilities Services Division, Management Services Division, Behavioral Health Division and County Health Programs Division. All six divisions report to the office of the Director of the Department of Health and Human Services.

The DHHS Behavioral Health Division appears as a separate organizational unit in the County budget (Org. 6300). The County Health Programs Division also operates under a separate budget (Org. 7200).

The **Director's Office** consists of the DHHS Director and an Administrative Assistant and provides guidance, support and administrative direction to all DHHS divisions. The DHHS Director reports directly to the County Executive as a cabinet officer.

The **Economic Support Division**, pursuant to State Statutes, is charged with the responsibility of assisting eligible people to obtain Food Share (formerly called Food Stamps), Medical Assistance (Title 19) and Child Day Care benefits. In addition, the Economic Support Division is responsible for administering the State's Badger Care health program and specialized financial assistance programs such as Fraud Detection and Benefit Repayment, Wisconsin Home Energy Assistance and Burials.

The **Delinquency and Court Services Division** administers a 120-bed Juvenile Detention Center, juvenile court intake, custody intake and probation services, support staff for the operation of the Children's Court, pre-dispositional secure/non-secure out-of-home placement resources, the First Time Offender program and post-dispositional placement resources for adjudicated delinquents. The Division is also charged by the State for the cost of juveniles sentenced to a State Juvenile Correctional facility. Purchased programs that serve alleged and adjudicated delinquent youth, including programs that are designed to divert such youth from State facilities, are administered in this Division.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES

UNIT NO. 8000
FUND: General - 0001

The Juvenile Detention Center is staffed and maintained as a 24-hour, secure correctional facility, which primarily houses juveniles being held pending trial who are a threat to the community. Custody Intake staff screen Children's Court intake referrals from police for the Juvenile Detention Center. Court Intake staff prepares case reports and histories for the Children's Court judges, and Probation staff supervises youth adjudicated for delinquent behavior in the community.

The **Disabilities Services Division** provides human services that are targeted at populations with special needs, including adults and children with physical and developmental disabilities. A wide variety of services are provided, including case management for long-term support, residential services, work and day services, community living support services, community treatment, community support, adult day care, fiscal agent services and service access and prevention. Many of these services enable persons to live in the community and avoid institutional placements. The Division also utilizes a Resource Center to serve as a source of information, assessment and referral for persons with disabilities, which was implemented as part of the 2003 Budget.

The **Management Services Division** provides contract administration and quality assurance, building operations and procurement services to the Director's Office, Delinquency and Court Services, Economic Support and Disabilities Services Divisions. In addition, this Division provides accounting, business office, collections and payroll services to the above entities as well as to the Behavioral Health Division and the County Health Programs Division. The Division also includes the costs for Countywide services such as Risk Management, Audit, Payroll and other functions. Budgeting and human resources functions previously provided under this Division are now provided in cooperation with the Department of Administrative Services (DAS).

BUDGET HIGHLIGHTS

DEPARTMENTAL

- Personal Services expenditures, excluding fringe benefits, decrease \$1,169,145, from \$32,893,126 to \$31,723,981. Fringe Benefit expenditures increase \$9,525,223, from

\$19,020,434 to \$28,545,657. Funded positions decrease 49.7 to 745.4.

- Total expenditures increase \$9,866,805, from \$181,296,565 to \$191,163,370, and total revenues increase \$10,041,725 from \$162,035,873 to \$172,077,598.
- The total expenditure and revenue amounts in the DHHS budget do not include \$18,820,510 of State Department of Corrections charges and Youth Aids revenue. This is a result of the State paying itself first from the County's Youth Aids allocation.
- The State of Wisconsin Department of Administration continues the practice of intercepting \$20,101,300 from State Shared Revenue and intercepts \$38,792,200 of Community Aids revenue to fund the operation of the State Bureau of Milwaukee Child Welfare.
- In 2003, DHHS began an initiative to establish a single-client information database across the various divisions. This initiative involves implementation of the McClears information system, which was originally developed for the General Assistance Medical Program (GAMP). The 2006 DHHS Budget included \$94,400 to implement McClears in the Economic Support Division's Child Day Care, Energy Assistance and Burials programs and for related consulting assistance for the Disabilities Services Division's Medical Assistance Personal Care program. The 2007 Budget includes \$106,750 for continued development and system maintenance.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES

UNIT NO. 8000
FUND: General - 0001

officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

DIRECTOR'S OFFICE

- Total expenditures increase \$156,308 due to reduced crosscharges, internal cost allocations and increased abatements.

ECONOMIC SUPPORT DIVISION

- Economic Support Division (ESD) expenditures increase by \$4,963,530 primarily due to increased Personal Services costs. Revenues increase by \$3,731,227 primarily due to adjusting Medical Transportation, Energy and other miscellaneous revenue based on actual experience. Also reflected in this amount is the Federal match revenue for Income Maintenance (IM), which increases as a result of additional tax levy being budgeted to support IM operations.
- The 2007 Budget reflects the tenth full year of Wisconsin Works, or W-2, implementation in Milwaukee County. ESD does not administer W-2, but complements it by offering access to Food Stamps, Child Day Care and Medical Assistance. The costs incurred by ESD that are associated with W-2 are funded by revenues from the State of Wisconsin that come to Milwaukee County through contractual agreements with private W-2 agencies. The 2007 Budget includes \$1,521,480 of revenue from W-2 agencies for Child Care eligibility and other functions performed by ESD staff in support of W-2. This is an increase of \$72,451 (5%) above the amount budgeted in 2006 and reflects additional costs incurred by ESD due to the increased cost of fringe benefits for ESD staff.
- Based on preliminary written notification from the State of Wisconsin, ESD projects Income Maintenance (IM) revenue of \$16,056,404, which is \$25,122 less than the actual 2006 State IM contract. Because of the increase in the countywide fringe benefit charge per worker, the State IM contract supports far fewer workers in 2007. Therefore, 30 Income Maintenance

positions are abolished, including 24 Economic Support Specialists, one Office Support Assistant 1, one Economic Support Training Assistant, one Administrative Assistant and two Economic Support Supervisors for a total savings of \$1,046,506.

- ESD will be pursuing two initiatives in 2007 to help offset the impacts of IM staff cuts. The first is an initiative to work internally and with community organizations to make efficient use of the State's new Internet-based Food Share application process. Efforts will be made to develop and implement strategies whereby clients can be directed to computer kiosks either within the Coggs Human Services Center or at community organizations to apply for benefits on-line. The second is a continuation of a project initiated in 2006 to convert all IM case files to an electronic format. Use of electronic case files is expected to enhance staff efficiency and improve error rate performance. An appropriation of \$132,000 (\$66,000 of IM tax levy and \$66,000 of Federal matching funds) is included in the 2007 Budget for a professional services contract to assist with electronic case file conversion.
- Workload reductions also are anticipated from implementation of new Call Center technology at the Coggs Center. The first phase of the system was implemented in March 2006 and includes greater system capacity, significantly enhanced reporting features and the ability to provide better information for callers waiting on hold. A new Interactive Voice Response (IVR) component is scheduled to be implemented in 2007 and will include a 24-hour self-service feature that is expected to significantly reduce the volume of phone calls necessitating a live worker during business hours. An appropriation of \$42,000 is included in 2007 for vendor support of the new system.
- The Call Center located at the Coggs Center will receive full-time technical support from the Information Management Services Division (IMSD) beginning in 2007. One Network Application Specialist will be crosscharged to the Economic Support Division at a cost of \$91,650. This crosscharge is funded by \$38,699 in Income Maintenance revenue, \$14,252 in Day Care revenue and \$38,699 in tax levy.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES

UNIT NO. 8000

FUND: General - 0001

- ESD will continue to deploy 18 Economic Support Specialists, two Office Support Assistant II positions, two ESS Supervisors and one Quality Assurance Technician to perform eligibility and related functions for the Family Care program. The Department on Aging will be cross-charged for all personal services costs related to this unit, with the exception of the Quality Assurance Technician position, which is covered with regular IM revenue. IM revenue also funds a Section Manager position that dedicates a significant percentage of its time to overseeing the Family Care unit.
- The cost of one Economic Support Specialist is again cross-charged to the Department of Child Support Enforcement to reflect the role of a dedicated ESS worker on cases in which Income Maintenance and Child Support issues intersect. Through this initiative, both departments can improve their performance standards by enhancing the accuracy of the data maintained in the Wisconsin Kids Information Data System (KIDS) database.
- Child Day Care Administration revenue from the State of Wisconsin in the amount of \$8,611,202 is included in 2007. This is an increase of \$785,040 from the 2006 budgeted revenue of \$7,826,162. Because of the increase in the countywide fringe benefit charge per worker, the State Day Care Administration contract supports fewer workers in 2007. One Economic Support Training Assistant, two Employment System Resource Analysts, one Office Support Assistant II, one Child Care Program Coordinator (AC) and one Child Care Coordinator (Inst.) are abolished.
- Beginning in 2006 and continuing in the 2007 Budget, the Child Care Certification Program has implemented a stronger certification review and approval process for the approximate 825 Certified Child Care providers under its purview. Several new procedures have been developed to support families and improve the health, safety and well being of certified childcare environments, such as increased scheduled and unannounced visits, as well as additional follow-up after non-compliance issues are identified. In order to manage the additional workload associated with these changes, three positions of Child Care Program Specialist are created. This cost is offset by 100% Child Day Care revenue.
- Fiscal constraints based on total State Day Care Administration revenue require ESD to reduce professional and purchase of service contracts by \$508,188, from \$1,832,760 in 2006 to \$1,324,572 in 2007. Under a new strategic planning framework developed with the advice and consent of the Early Childhood Council, ESD will provide contract funding for four service categories: Health and Safety, Certification, Training and Technical Assistance and Special Needs.
- Health and Safety funding will increase by \$476,577, from \$122,882 to \$599,459, in recognition of the prioritization given to that category. This includes a \$125,000 allocation for the Coggs Center Child Care Drop-off Center, which serves as a best practices training model as well as an important service for Coggs Center clients.
- Certification funding would be reduced by \$36,725, from \$260,838 to \$224,113;
- Training and Technical Assistance is reduced by \$952,450 from \$1,388,450 to \$436,000 in 2007, in part due to enhanced efforts to conduct these activities in-house. An appropriation of \$30,000 is included for the Child Care Learning Lab as part of the Training and Technical Assistance category. This appropriation is part of the lab's relocation as described below.
- The Special Needs funding increases by \$4,410, from \$60,590 to \$65,000 in 2007.
- Day Care Administration revenue of \$125,000 is appropriated for the operation of the Child Care Learning Lab, which will be relocated to the Coggs Center in 2007 from the Milwaukee Enterprise Center. The Learning Lab was started in 2003 to improve reading, writing and math skills of child care providers and staff at family and group centers. As part of the program, providers complete a required computer-interactive learning curriculum designed to introduce them to their roles and responsibilities. This program also assists the County in meeting orientation requirements

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES

UNIT NO. 8000

FUND: General - 0001

covering health and safety topics for all potential providers. The Learning Lab is being relocated to the Coggs Center in order to expand the hours of operation, utilize staff resources more efficiently, enhance the Lab's literacy program and create a dedicated in-house training space for County Child Care staff and providers. Expenditures associated with this change include \$30,000 for technical assistance, \$55,623 in IT support, \$23,200 for computer equipment and \$16,177 in furniture and office supplies.

- Management of the DHHS Record Center at 37th and Michigan will be transferred from ESD to the Management Services Division in 2007, resulting in the abolishment of two positions of Office Support Assistant I. This responsibility will be absorbed by existing Management Services staff.
- Revenue of \$2,801,959 is budgeted for Home Energy Assistance per the 2007 contract with the State Department of Administration. In an effort to remain within the 2007 State contract while providing sufficient funding for contracted services to customers, one position of Executive Assistant DHS is abolished for a total savings of \$90,496, excluding fringe benefits.
- Funding for the Community Information (211) line remains at \$400,000, which is equal to the 2006 level. An appropriation of \$80,000 is provided in the Behavioral Health Division for a total commitment of \$480,000 from DHHS. The DHHS allocation included \$340,000 of Income Maintenance funding (\$170,000 of IM property tax levy and \$170,000 of Federal matching funds), \$20,000 of Day Care Administration revenue and \$40,000 of Home Energy Assistance revenue as well as the commitment from BHD.
- An allocation of \$325,000 is included for indigent burials, a decrease of \$50,486 from the 2006 Budget. This amount is based on 2005 and 2006 actual expenditures, and is linked to cost containment strategies including establishment of maximum allowable reimbursement for funeral expenses, burials and cremations.
- An appropriation of \$2,180,000 for W2 and Supplemental Security Income (SSI) burials is

included and reflects a reduction of \$135,268 based on 2005 and 2006 actual expenditures. This program is completely offset by State burial aid revenue.

- The 2007 Budget continues the Interim Disability Assistance Program (IDAP). The Budget includes \$374,374 for client cash grants, which are administered by one staff position, along with funds to contract with an agency to assist clients applying for SSI. Revenues recovered from successful SSI applications are budgeted at \$249,054. Total tax levy support for IDAP grants and administration is \$198,048, which is a decrease of \$47,887 from the 2006 Budget. This is based on 2006 year-to-date experience.

DELINQUENCY & COURT SERVICES DIVISION

- Delinquency and Court Services Division (DCSD) expenditures increase \$1,277,344, from \$38,609,993 to \$39,887,337, due to increased Personal Services costs. Revenues increase \$2,320,981, from \$23,276,724 to \$25,597,705. These totals do not include State Department of Corrections charges and associated revenues.
- DHHS receives Youth Aids to fund State Juvenile Correctional Charges and community-based services. Total Youth Aids revenue for 2007 is budgeted at the estimated 2006 contract amount of \$32,267,827, which is a decrease of \$64,597 from the \$32,332,424 budgeted in 2006.
- Total State Department of Corrections (DOC) charges for juveniles placed into State custody by the Children's Court Judges are projected at \$18,820,510, a decrease of \$2,156,759 compared to 2006. This decrease leaves \$13,447,317 of Youth Aids revenue to be utilized for community-based programs. Based on a projection for State Juvenile Correctional Institutional placements, utilizing actual experience during the most recent 18-month period and a projected 3% rate increase effective July 1, 2007 in anticipation of the 2007-2009 State Budget, the institutional costs are projected to decrease \$1,743,987, from \$17,637,705 to \$15,893,718. This calculation assumes an average daily census of 205 placements, a decrease of 30 from 2006. Child Caring Institution (CCI) average daily

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES

UNIT NO. 8000
FUND: General - 0001

placements are decreased by three to 14 in 2007, which leads to a projected decrease in DOC-CCI placement costs of \$183,491, from \$1,473,545 to \$1,290,054. State charges for Aftercare programs are projected to decrease \$82,514, from \$781,442 to \$698,928 in 2007, and the Corrective Sanctions Program decreases \$146,803, from \$1,084,613 to \$937,810.

- Prior-year State contract reconciliation revenue is budgeted at \$1,050,000 in DCSD, which is an increase of \$200,000 from the \$850,000 budgeted in 2006. There is an additional \$800,000 of prior-year revenue budgeted in the Disabilities Services Division for an overall total of \$1,850,000 in the DHHS budget.
- An appropriation of \$201,320 in Potawatomi Revenue is maintained in DCSD's 2007 Budget.
- The Firearm Offender Supervision program is a highly regarded program that helps divert adjudicated delinquents from placement in State facilities. Expenditures for this program are increased to \$801,675, supporting a total of 60 slots. Federal grant revenue increases \$25,340, from \$211,211 to \$236,551, permitting a reduction of \$20,798 in property tax levy support for this program.
- DCSD purchases community-based treatment and supervision services from BHD's Wraparound Program as an alternative to more costly institutional care. DHHS will pay \$8,032,174 for 350 slots in the basic Wraparound Program, which is the same amount as 2006.
- DCSD will pay \$1,768,416 for 47 slots in BHD's intensive Wraparound Program known as FOCUS, an increase of \$65,700 from the 2006 level to provide more intensive services for clients. FOCUS is one of the components of the Disproportionate Minority Confinement (DMC) grant.
- DCSD will receive \$708,557 in revenue from the Wraparound Program to pay for Temporary Shelter, Group Home and Day Treatment slots that Wraparound buys from DCSD. This is a decrease of \$28,622 from 2006.
- The post disposition program for girls that was initiated in 2004 will continue in 2007. Female delinquent youth present several unique issues, such as those related to health and sexuality, and there is a need for unique programming to serve these youth and provide alternatives to Group Homes. Expenditures increase \$35,205, from \$135,405 to \$170,610. Grant revenue of \$100,000 from the State of Wisconsin and \$70,610 of property tax levy provide the funding for this program.
- The 2007 Budget maintains funding to purchase 105 slots in the Level II Supervision Program and 64 beds (23,360 nights) of shelter care. Funding is increased to provide an additional 5 slots, for a total of 35, in the Serious Chronic Offender Program. These purchase of service programs provide for and support community treatment options as an alternative to placement at State corrections facilities.
- A new initiative to utilize T-19 Crisis billing is projected to generate \$100,000 in new Federal revenue to help offset the cost of Group Home services provided by DCSD in 2007.
- Due to fiscal constraints, and also due to a successful realignment of job responsibilities, the following ten positions are abolished for a savings of \$415,959, less fringe benefits: one Office Support Assistant 1, one Office Support Assistant 2, one Intake Specialist CCC, 1 Human Service Supervisor, three Human Service Workers, and three Juvenile Corrections Officers.
- Funding for the Youth Sports Authority is continued in 2007 for \$145,000, a reduction of \$5,000 from the 2006 level.

DISABILITIES SERVICES DIVISION

- Disabilities Services Division (DSD) expenditures increase \$3,581,510, from \$97,749,369 to \$101,330,879, primarily due to increased Long Term Support (LTS) client services and increased Personal Services costs. Total revenues increase \$4,009,335, from \$94,469,043 to \$98,478,378, primarily due to increased Long-Term Support (LTS) revenue and continued growth of the Medical Assistance-Personal Care (MAPC) program.

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES

UNIT NO. 8000

FUND: General - 0001

- An appropriation of \$350,000 in Potawatomi Revenue is maintained in the 2007 Budget for DSD.
- The appropriation for client services in DSD's LTS program is increased by \$2,841,951 to better reflect actual expenditure needs and in recognition of an increase in program participants due to a significant number of relocations from nursing homes and intermediate care facilities that has occurred in recent years.
- DSD continues to be challenged by local nursing home closures and by statewide downsizing initiatives and closures of intermediate care facilities under the State of Wisconsin's Intermediate Care Facility – Mentally Retarded (ICF-MR) Rebalancing Initiative. This initiative – launched in the 2003-2005 State Budget – is designed to relocate as many individuals with developmental disabilities as possible from intermediate care facilities to community-based settings. DSD estimates that because of general nursing home and ICF-MR closures or downsizing initiatives throughout the State, as well as a State initiative to downsize its own Centers for people with developmental disabilities, DSD will be required to relocate approximately 60 new clients in 2007.
- During 2007, DSD will continue to work with two private sector partners and local stakeholders, consumers and advocates on a plan for Long-Term Care reform under a planning grant provided by the State DHFS in June 2006. It is hoped that this effort will lead to significant reductions or elimination of the waiting lists for LTS services.
- The 2007 Budget again includes \$250,000 to fund a new Crisis Residential Service for LTS clients. The need for such a service emerged from the growing number of LTS clients receiving care in the community that has resulted from recent ICF-MR downsizing initiatives and nursing home closures, as well as the lack of emergency services system capacity in Milwaukee County.
- DSD's 2007 Budget includes additional Federal revenue of \$192,684 from an initiative to convert additional clients receiving contracted Work and Day services to the Medicaid Waiver-funded LTS Program. This strategy will enable DSD to receive 57% matching funds from the Federal Government to partially offset the cost of those services.
- Two vacant Human Service Worker positions are abolished for a savings of \$93,615 in salary and social security, which is offset by an increase in funding for contracted case management services of \$129,000. DSD undertook an initiative in 2004 to contract out a portion of its LTS caseload (1,250 cases) primarily as a means of avoiding a significant gap in service in the wake of dozens of HSW retirements. Since that time, instead of adding contracted caseloads, DSD has created several additional HSW positions to address rising caseloads caused by relocation activities. Due to fiscal constraints, the Department now must consider contracting out additional caseloads as HSW vacancies occur in the future.
- Due to fiscal constraints, one position of Office Support Assistant 2 and 1 Registered Nurse 2 Adult Services Division are abolished for a total savings of \$95,454.
- The 2007 Budgets reflects the transfer of specialized housing programs from the Disability Services Division and DAS – Economic & Community Development to be consolidated in BHD. The DSD ANET program, which supports a network of services for homeless women and families is funded with a federal Department of Housing and Urban Development grant, along with a local tax levy match. Federal revenue in the amount of \$566,220 and \$132,156 in tax levy match are transferred, along with one position of ANET Coordinator. This will join Special Needs Homeless program transferred from DAS – Economic & Community Development and existing BHD housing programs to form a single Housing Section in BHD.
- DSD continued efforts in 2006 to maximize the generation of Medical Assistance-Personal Care (MAPC) revenue, including an initiative to shift MAPC billing responsibilities to major residential providers, creation of two new positions and implementation of additional business process

ADOPTED 2007 BUDGET

DEPT: DEPARTMENT OF HEALTH AND HUMAN SERVICES

UNIT NO. 8000

FUND: General - 0001

and Information Technology improvements. Based on 2005 actual MAPC revenue and 2006 year-to-date projections, the 2007 Budget projects total MAPC revenue of \$3,855,276, an increase of \$500,000 over the \$3,355,276 budgeted in 2006.

- DSD's 2007 Budget includes prior year State contract reconciliation revenue of \$800,000, an increase of \$300,000 over 2006. There is an additional \$1,050,000 of prior-year revenue budgeted in the Delinquency and Court Services Division for an overall total of \$1,850,000 in the DHHS Budget.

MANAGEMENT SERVICES DIVISION

- The Management Services Division's (MSD) Contract Administration section was re-organized and expanded in 2005 to enhance department-wide contract monitoring and quality assurance activities. The re-designed section provides a new emphasis on outcomes and programmatic performance and internal quality assurance in addition to its traditional role of reviewing prior year audits of contract agencies. Increased monitoring services are needed in the Delinquency and Court Services Division due to the increase in its community-based delinquency supervision programs in 2006 and 2007. As a result, one position of Contract Services Coordinator is created at a cost of \$54,417

which is partially offset by the abolishment of one Quality Assurance Specialist which saves \$33,370 for an overall net cost of \$20,667.

- MSD's Budget reflects the anticipated move of the County Health Programs (CHP) Division from 9501 W. Watertown Plank Road to the newly renovated Marcia P. Coggs Human Services Center. DHHS has continued its efforts to fully utilize the Coggs Center basement and otherwise maximize efficient use of space in order to consolidate as many DHHS functions as possible in the Coggs Center. This strategy benefits clients by ensuring that different DHHS services that are utilized by the same or similar populations of clients are centrally located, and it also produces significant overhead savings that are utilized to preserve or enhance direct services. This initiative produces a savings of \$215,575 in CHP's 2007 Budget and an additional savings for the other Org. 8000 DHHS divisions that occupy the Coggs Center, who experience a reduction in their Coggs Center space charge due to full building occupancy.
- Due to fiscal constraints, one Accountant III position is abolished in the Fiscal Services, one Office Support Assistant 1 position is abolished in the Operations Section and one Payroll Assistant position is abolished in the Human Resources Section for a total salary and social security savings of \$110,005.

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF HEALTH AND HUMAN SERVICES**UNIT NO.** 8000**FUND:** General - 0001

COMMUNITY AIDS FOR THE DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	<u>2006 Adopted</u>	<u>2007 Adopted</u>	<u>2006/2007 Change</u>
I. <u>Programs Requiring Match</u>			
<u>Base Community Aids</u>			
Disabilities Services Division	\$ 12,605,025	\$ 12,605,025	\$ 0
Delinquency Services Division	7,461,329	7,461,329	0
SUB-TOTAL	\$ 20,066,354	\$ 20,066,354	\$ 0
Mental Health Division	24,250,844	24,250,844	0
State Juvenile Corrections	0	0	0
GRAND TOTAL	\$ 44,317,198	\$ 44,317,198	\$ 0
II. <u>Other Programs</u>			
Community Options Program	\$ 7,022,595	\$ 7,022,595	\$ 0
COP - Waiver	6,717,539	7,202,933	485,394
Community Integration Program IA	11,843,162	13,762,856	1,919,694
Community Integration Program IB	36,360,725	35,703,138	(657,587)
Community Integration Program II	4,670,162	5,156,125	485,963
Brain Injury Waiver	2,384,551	2,240,727	(143,824)
Foster Care Continuation	79,224	79,224	0
Birth to Three Year Old	3,034,838	3,034,838	0
DD Family Support	852,668	852,668	0
Community Intervention	1,553,310	1,553,310	0
Prior Year Reconciliation	1,350,000	1,850,000	500,000
Juvenile Court AODA	453,554	453,554	0
Mental Health Block Grant	50,000	50,000	0
<u>Youth Aids</u>			
State Juvenile Corrections	20,977,304	18,820,510	(2,156,794)
Community Programs	11,336,812	13,232,700	1,895,888
Youth Aids - AODA	18,308	214,617	196,309
SUB TOTAL YOUTH AIDS	\$ 32,332,424	\$ 32,267,827	\$ (64,597)
TOTAL OTHER PROGRAMS	\$ 108,704,752	\$ 111,229,795	\$ 2,525,043

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF HEALTH AND HUMAN SERVICES**UNIT NO.** 8000**FUND:** General - 0001

ECONOMIC SUPPORT REVENUE IN THE DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Program</u>	<u>2006 Budget</u>	<u>2007 Budget</u>	<u>2006/2007 Change</u>
Income Maintenance Administration	\$ 16,007,948	\$ 16,058,198	\$ 50,250
Day Care Administration	7,826,162	8,473,417	647,255
W2 and Other Private Agencies	2,085,805	1,811,402	(274,403)
Energy Assistance Administration	2,072,214	2,718,820	646,606
Program Integrity	335,150	335,150	0
TOTAL	\$ 28,327,279	\$ 29,396,987	\$ 1,069,708

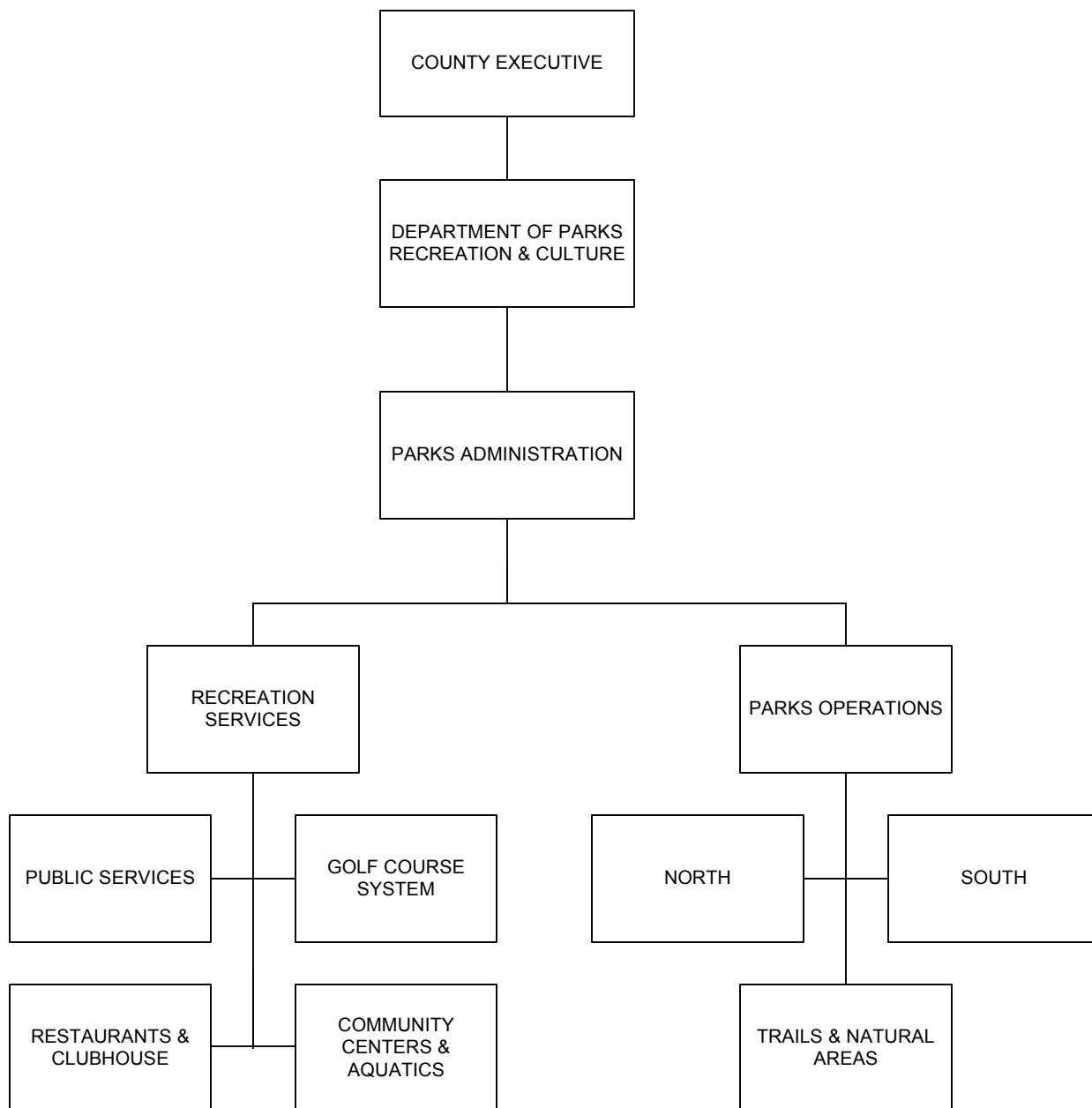
ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF HEALTH AND HUMAN SERVICES**UNIT NO.** 8000**FUND:** General - 0001

ACTIVITY AND STATISTICAL SUMMARY				
	<u>2005 Budget</u>	<u>2005 Actual</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
ECONOMIC SUPPORT DIVISION				
<u>Average Monthly Cases Served</u>				
Food Stamps	49,356	58,546	52,613	66,529
Medicaid	216,600	209,314	209,301	209,301
Child Day Care Families Per Month	14,356	12,510	16,108	15,748
Interim Disability Assistance Program	174	94	99	135
Maximum Monthly Grant	\$205	\$218	\$205	\$231
DELINQUENCY & COURT SERVICES DIVISION				
Detention and Caseloads				
Staffed Capacity of Juvenile Detention	109	109	109	109
Annual Detention Admissions	3,700	3,237	3,700	3,700
Average Monthly Probation/Court Intake Cases	3,100	2,842	3,100	3,100
Average Monthly Delinquency Referrals	380	337	380	380
State Division of Corrections				
Average Monthly Cases:				
DOC-Corrections	265	217	235	208
DOC-Child Care Institution	<u>23</u>	<u>15</u>	<u>17</u>	<u>14</u>
DOC Subtotal	288	232	252	222
Juveniles Served in a Year by Program				
Pre-dispositional				
Temporary Shelter Care	1,100	1,004	1,100	1,170
Level II Monitoring	1,100	993	1,100	1,140
In-Home Monitoring	200	196	200	240
First Time Juvenile Offender Program	<u>800</u>	<u>660</u>	<u>800</u>	<u>654</u>
Pre-dispositional Subtotal	3,200	2,853	3,200	3,204
Post-dispositional				
FOCUS	45	81	82	82
Wraparound	450	618	450	450
Group Home Care	60	56	65	65
Foster Care	10	12	10	10
Sex Offender	130	119	130	130
Day Treatment	260	230	260	260
Serious Chronic Offender	55	57	73	83
Probation Network Services	280	216	300	300
Girls Program - Family Connections	120	32	120	120
Firearm Project	<u>90</u>	<u>92</u>	<u>121</u>	<u>121</u>
Post-dispositional Subtotal	<u>1,500</u>	<u>1,513</u>	<u>1,611</u>	<u>1,621</u>
Total Juveniles Served in a Year	4,700	4,366	4,811	4,825
(Excludes Detention and DOC)				

ADOPTED 2007 BUDGET**DEPT:** DEPARTMENT OF HEALTH AND HUMAN SERVICES**UNIT NO.** 8000**FUND:** General - 0001

ACTIVITY AND STATISTICAL SUMMARY				
	2005 <u>Budget</u>	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
DISABILITIES SERVICES DIVISION				
<u>DD Service Bureau - Adults</u>				
Community Residential	99	15	30	10
Community Living Support Services	697	723	852	800
Work and Day Services (Adult)	238	187	360	150
Long Term Support	<u>1,643</u>	<u>1,613</u>	<u>1,673</u>	<u>1,733</u>
TOTAL	2,677	2,538	2,915	2,693
<u>DD Service Bureau - Children</u>				
Children's Long Term Support Waiver (Autism)	N/A	2	27	27
Children's Long Term Support Pilot Re-Design	N/A	191	190	200
Work and Day Program	3,200	3,100	3,000	3,100
Family Support	<u>350</u>	<u>226</u>	<u>350</u>	<u>370</u>
TOTAL	3,550	3,519	3,567	3,697
<u>Physical Disabilities</u>				
Long Term Support Services	1,000	768	850	875
<u>Resource Center</u>				
WATTS Reviews	N/A	900	N/A	900
Phone Calls	12,150	12,000	12,000	12,000
COP Assessments/Competency Evaluations	<u>N/A</u>	<u>647</u>	<u>N/A</u>	<u>608</u>
TOTAL	12,150	13,547	12,000	13,508

DEPARTMENT OF PARKS, RECREATION AND CULTURE



ADOPTED 2007 BUDGET**DEPT:** PARKS, RECREATION AND CULTURE**UNIT NO.** 9000**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

The Department of Parks, Recreation and Culture administers and operates the Milwaukee County Park System. Residents and visitors are offered approximately 15,000 acres of parkland that includes: 150 parks and parkways, 15 golf courses, four community/recreation centers, two indoor pools, nine outdoor pools, numerous wading pools and

splash pads, two family aquatic centers, five beaches, 117 tennis courts, 178 picnic areas, 23 major pavilions, over 188 athletic fields, 108-mile Oak Leaf Trail, Nature Trails, Mitchell Park Horticultural Conservatory (the Domes), Boerner Botanical Gardens, McKinley Marina, Wehr Nature Center, and the O'Donnell Park Parking Structure.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 15,791,196	\$ 17,843,353	\$ 17,403,342	\$ (440,011)
Employee Fringe Benefits (EFB)	6,234,862	6,534,805	10,098,837	3,564,032
Services	5,151,090	4,685,653	5,172,820	487,167
Commodities	2,111,018	2,036,786	2,642,841	606,055
Other Charges	17,308	19,650	12,750	(6,900)
Debt & Depreciation	0	0	0	0
Capital Outlay	264,125	314,700	1,146,718	832,018
Capital Contra	0	0	0	0
County Service Charges	8,962,316	8,211,558	8,230,710	19,152
Abatements	(2,005,798)	(1,934,659)	(4,564,359)	(2,629,700)
Total Expenditures	\$ 36,526,117	\$ 37,711,846	\$ 40,143,659	\$ 2,431,813
Direct Revenue	16,807,873	18,682,895	18,047,295	(635,600)
State & Federal Revenue	68,347	507,500	60,500	(447,000)
Indirect Revenue	0	40,000	21,706	(18,294)
Total Revenue	\$ 16,876,220	\$ 19,230,395	\$ 18,129,501	\$ (1,100,894)
Direct Total Tax Levy	19,649,897	18,481,451	22,014,158	3,532,707

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 898,555	\$ 727,784	\$ 835,729	\$ 107,945
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	212,372	254,982	286,882	31,900
Distribution Services	1,877	2,985	2,886	(99)
Telecommunications	24,475	32,096	111,454	79,358
Record Center	1,553	2,178	346	(1,832)
Radio	13,762	12,159	13,090	931
Computer Charges	75,897	122,957	47,028	(75,929)
Applications Charges	184,534	241,419	206,071	(35,348)
Total Charges	\$ 1,413,025	\$ 1,396,560	\$ 1,503,486	\$ 106,926
Direct Property Tax Levy	\$ 19,649,897	\$ 18,481,451	\$ 22,014,158	\$ 3,532,707
Total Property Tax Levy	\$ 21,062,922	\$ 19,878,011	\$ 23,517,644	\$ 3,639,633

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** PARKS, RECREATION AND CULTURE**UNIT NO.** 9000**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 15,791,196	\$ 17,843,353	\$ 17,403,342	\$ (440,011)
Employee Fringe Benefits (EFB)	\$ 6,234,862	\$ 6,534,805	\$ 10,098,837	\$ 3,564,032
Position Equivalent (Funded)*	534.8	548.0	485.5	(62.5)
% of Gross Wages Funded	97.0	97.6	86.9	(10.7)
Overtime (Dollars)**	\$ 152,378	\$ 130,920	\$ 526	\$ (130,394)
Overtime (Equivalent to Position)	4.3	4.3	0.0	(4.3)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Administrative Assistant	Transfer	1/1.0	Program Administration	\$ 35,037
Clerical Assistant 1	Transfer	1/1.0	Facilities	(36,580)
Park Maintenance Worker 1	Unfund	7/7.0	Golf Operations	(273,266)
Park Maintenance Worker 1	Unfund	1/1.0	Recreation	(57,170)
Park Maintenance Worker 1	Unfund	1/1.0	North Region	(39,038)
Park Maintenance Worker 1	Unfund	3/3.0	South Region	(117,114)
Park Maintenance Worker 1	Unfund	4/4.0	Mitchell Park Domes	(156,152)
			Total	\$ (644,283)

MISSION

Pursuant to the budget and policy guidelines established by the Milwaukee County Board of Supervisors, the Parks Department serves Milwaukee County citizens and visitors by preserving and protecting the all-natural environments, providing open space for public recreation, and providing a variety of safe and active recreation opportunities to the public.

GENERAL DESCRIPTION

The Department of Parks, Recreation and Culture is organized into three divisions (Director's Office, Operations, and Recreation Services) with the Finance, Marketing, Administration, and Planning overseen by the Director's Office.

PROGRAM DESCRIPTIONS

Director's Office is responsible for administrative functions including finance, marketing, planning and development, and safety, security and training.

The Finance Section provides oversight of budget, revenue tracking, contract coordination, centralized purchasing, and accounting. This section ensures adherence to revenue and expenditure targets. In 2006, purchasing was centralized in order to maximize cost savings and to ensure responsible budget management. In addition, the Finance Section is also responsible for the Parks' point of sale system.

The Marketing Section provides advertisement and promotion services for parks related events, activities and programs (e.g., golf, concerts, special events, etc.). Marketing activities are conducted through the use of cross-promotion, printed materials, website, radio, television, and partnerships. This section is also responsible for writing and distributing press releases, constructing and staffing vendor booths and designing displays for use at various locations.

The Planning and Development Section provides oversight and coordination of capital planning and development, site development, grant writing,

ADOPTED 2007 BUDGET

DEPT: PARKS, RECREATION AND CULTURE

UNIT NO. 9000
FUND: General - 0001

Geographical Information System (GIS) and mapping, policy, partnerships, records and archives, technical services support, and natural areas management.

The Safety, Security and Training Section provide training for full-time and seasonal employees. This unit establishes all safety procedures and works with the Milwaukee County Sheriff's Office, municipal police departments and internal staff to address and ensure security throughout the county park system. This section also coordinates insurance reimbursement and restitution relating to property damage, vandalism and theft.

Operations Division oversees the daily operation of Parks Maintenance, Landscape Services, Trails, Playground Safety and Maintenance, Horticulture, and individual parks throughout Milwaukee County. This division is organized into four (4) sections: North Region, South Region, Trails, and Park Maintenance.

The North and South regions are responsible for 14 park units and 17 service yards that provide maintenance to 150 parks and parkways throughout Milwaukee County.

The South Region includes the oversight of the horticulture operations. This unit is responsible for the cultivation of all plant life located in County parks, parkways, and building landscapes.

The Park Maintenance Section provides professional plumbing, electrical, carpentry and other skilled trades services for the maintenance operations of the park system to ensure public health and safety, and code compliance.

The Trails Unit was established in 2005 to assist the regional staff with controlling the invasive weed problem throughout the County. The crew also maintains the 108-mile Oak Leaf Trail and other trails throughout the system.

Recreation Services Division is organized into four sections: Recreation and Aquatics, Golf and Turf Maintenance, Concessions and Clubhouse Operations and Public Services. The Recreation Services Division provides a variety of recreational opportunities to the citizens of Milwaukee County, including the maintenance of parks and athletic fields.

The Recreation and Aquatic Section is responsible for daily operation of two community centers, two recreation centers, nine outdoor deep well pools, two family aquatic centers and two indoor pools. Recreation Services offers programs such as aerobics, water exercise, athletics, boxing, martial arts, football, soccer, disc golf, nature education, art, theater and gymnastics.

The Golf and Turf Maintenance Section is responsible for the operation of 15 golf courses within the park system. This includes turf maintenance, programming, promotional development and tournament preparation for the US Bank Championship. The Golf and Turf Maintenance function also provides expertise to the Operations Division with general turf and field maintenance

The Concessions and Clubhouse Operations Section is responsible for the operation of the golf clubhouses, pro shop operation, pace of play maintenance of the 15 golf courses and the food and beverage operation at 36 parks.

The Public Services Section is responsible for 37 organized sports leagues, athletic field reservations and the reservation of all picnic and pavilion rentals.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits decreased \$440,011 from \$17,843,353 to \$17,403,342.
- The Parks Department has the following position changes in 2007: one Administrative Assistant transfers from Facilities Management, one Clerical Assistant 1 transfers to Facilities Management, and 16 Park Maintenance Worker II are unfunded.
- One position of Clerical Assistant 1 will be transferred from the Parks to Facilities Management and one position of Administrative Assistant will be transferred from Facilities Management to Parks, to realign staff as a part of the de-merger of the Department of Parks and Public Infrastructure (DPPI).

ADOPTED 2007 BUDGET

DEPT: PARKS, RECREATION AND CULTURE

UNIT NO. 9000
FUND: General - 0001

- A significant number of positions, including 68 positions for housekeeping and security functions in Org. 5700 – DTPW – Facilities Management, and 58 positions of Park Maintenance Worker I and one position of Horticulturist in Org. 9000 – Parks Department, are authorized in the 2007 Budget but are either not funded or only partially funded. The American Federation of State, County and Municipal Employees (AFSCME) union represents the employees currently serving in these positions. Due to countywide fiscal constraints, including a strict state-imposed tax levy limit, full funding for these positions is not achievable. It is recognized, however, that these services are vital to the successful operation of Milwaukee County government and the citizens it serves.

The Directors of DTPW and Parks, upon approval of this Budget, are authorized and directed to develop alternative plans to providing these services in 2007. The Directors of DTPW and Parks are directed to furnish an informational report to the County Board's Committees on Finance and Audit, Parks, Energy and Environment and Transportation, Public Works and Transit for their January 2007 meetings as to the status of such efforts to provide these services in 2007.

At the time the 2007 Budget was adopted, Milwaukee County was involved in interest arbitration proceedings with its employees represented by AFSCME for a labor agreement covering 2005-06. All of the County's other represented and non-represented employees and retirees are operating under a new wage and fringe benefit package that concludes at the end of 2006. (The Milwaukee County Fire Fighters' Association has agreed to the fringe benefit package, but is arbitrating its wage increase.) The 2007 Budget for Org. Unit 1950 – Employee Fringe Benefits is funded under the presumption that health care savings from the new health care plan design will not be realized from AFSCME members in 2007. In addition, wages for AFSCME positions contained in the 2007 Budget do not include the 4% (2% + 2%) raises that are anticipated to be provided as part of the 2005-06 labor agreement.

Each budget narrative recites state law that "departments are required to operate within their expenditure appropriations and their overall budgets." In light of this language, it is likely that layoff notices will be issued to employees in affected positions prior to the beginning of 2007. If the County prevails in interest arbitration, or a voluntary settlement is reached that approximates the savings anticipated by the County in its last final offer, sufficient monies may be available on an annualized basis to fund the housekeeping/security, park maintenance worker and horticulturist positions. This is primarily due to savings associated with the new health care design changes that are anticipated in Org. 1950– Employee Fringe Benefits budget.

It is important to note, however, that the savings anticipated from the health care design changes must first pay for the 4% wage "lift" anticipated for all AFSCME positions that is anticipated in the 2005-06 labor agreement. Additional savings, if any, could be used to help offset the cost of funding the affected positions, as noted above. However, the timing of such a decision by the arbitrator, or voluntary settlement, and any actual savings to the County, will dictate the number of positions that will need to be laid off, if any, in order to operate within the expenditure appropriations provided to the department. If neither an interest arbitration nor a voluntary settlement is reached prior to January 1, 2007, it is highly unlikely that actual savings will be sufficient to fully fund the housekeeping/security park maintenance worker and horticulturist positions for the entire year.

- The Parks Department will be constructing a new aquatic center in the northern region of the county.
- In addition, \$300,000 has been budgeted for ADA improvements and maintenance that will be addressed for facilities located in the Parks, but not integral to the construction of the splash pads and picnic pavilions.
- All of the deep well and indoor pools will remain open in 2007, with the exception of Grobschmidt and Hales Corners, unless alternative funding for the 100% of the operation and maintenance of these aquatics facilities can be secured. Should funding for these pools not be realized,

ADOPTED 2007 BUDGET

DEPT: PARKS, RECREATION AND CULTURE

UNIT NO. 9000
FUND: General - 0001

the Parks Department will work with the nearby neighborhoods to determine what alternative recreational amenities could replace these aquatic facilities. Lincoln Park pool will remain open in 2007 as the Parks Department undertakes planning and design for a north side family aquatic center.

- In addition, pool rates will be \$1.00 for children ages 3-11 and \$1.50 for adults ages 12 and up, for a tax levy increase \$366,869.
- The hours for the deep well pools will increase four additional hours, changing from 1:00 p.m. to 5:00 p.m. to 11:00 a.m. to 7:00 p.m. for a tax levy increase of \$262,500.
- A community organization has been fund-raising to reconstruct Hoyt Park Pool. The County supports this privately funded initiative.
- The Lincoln Park deep well pool will be the site of a new family aquatic center that is scheduled to open for the 2009 season. Capital project planning and design funds budgeted in 2007 are \$1,100,000. The construction of this facility is slated to commence in 2008.
- All wading pools will remain open in 2007. The Parks Department will stagger the hours of wading pools to maximize customer service and flexibility for staffing. The Parks Director will report back to the Committee on Parks, Energy and Environment at its May 2007 meeting as to the proposed hours and potential impact on users. The net tax levy impact to operate the additional 29 wading pools is \$430,000.
- The Parks Department will institute a season pass for the 2007 aquatic season. The prices for the passes will be \$15 for adults and \$10 for children.
- Recreation Provider fees will increase from \$.50 to \$1 for all child and chaperone groups.
- In 2007, the Parks Department will initiate an Adopt-A-Beach program for Bradford and McKinley Beaches. The proposed program will rely on donations from corporate entities, individual citizens, and other sponsors to offset costs associated with staffing and maintaining

these beaches. Staffing will consist of only seasonal lifeguards.

- In 2007, the Parks Department will continue to maintain, including landscaping, all Veteran's Memorials located within the Parks System to the same standard as they were maintained in 2006.
- The 2007 Budget transfers Parks Maintenance Services skilled trades from Facilities Management to the Parks Department. This unit is responsible for all routine maintenance and repairs to electrical, mechanical, engineering, and facade systems at park facilities. The following skilled trades positions have been transferred:

Clerical Specialist Parks (1)
Office Assistant III (3)
Carpenter (4)
Carpenter Supervisor (1)
Painter Buildings (1)
Electrical Mechanic (4)
Electrical Mechanic Supervisor (1)
Plumber (4)
Plumber Supervisor (1)
Iron Worker (2)
Iron Worker Supervisor (1)
Heating Equipment Mechanic (1)
Heating Equipment Mechanic Supv. (1)
Park Maintenance Worker 3 (1)
Mechanical Services Manager (1)
- Unemployment Compensation increases \$250,000 to fund the increased costs related to the abolishment of filled positions.
- Fringe Benefits expenditures increase \$3,564,032, from \$6,534,805 to \$10,098,837.
- Funding for the automation of the parking structure at O'Donnell Park is included as a capital project for 2007 in the Capital Improvement Budget. This improvement project will automate the payment system and allow use of credit/debit cards at electronic pay stations located within the exit lanes. The project consists of purchasing aging equipment, electronic pay stations, network wiring and computer upgrades.

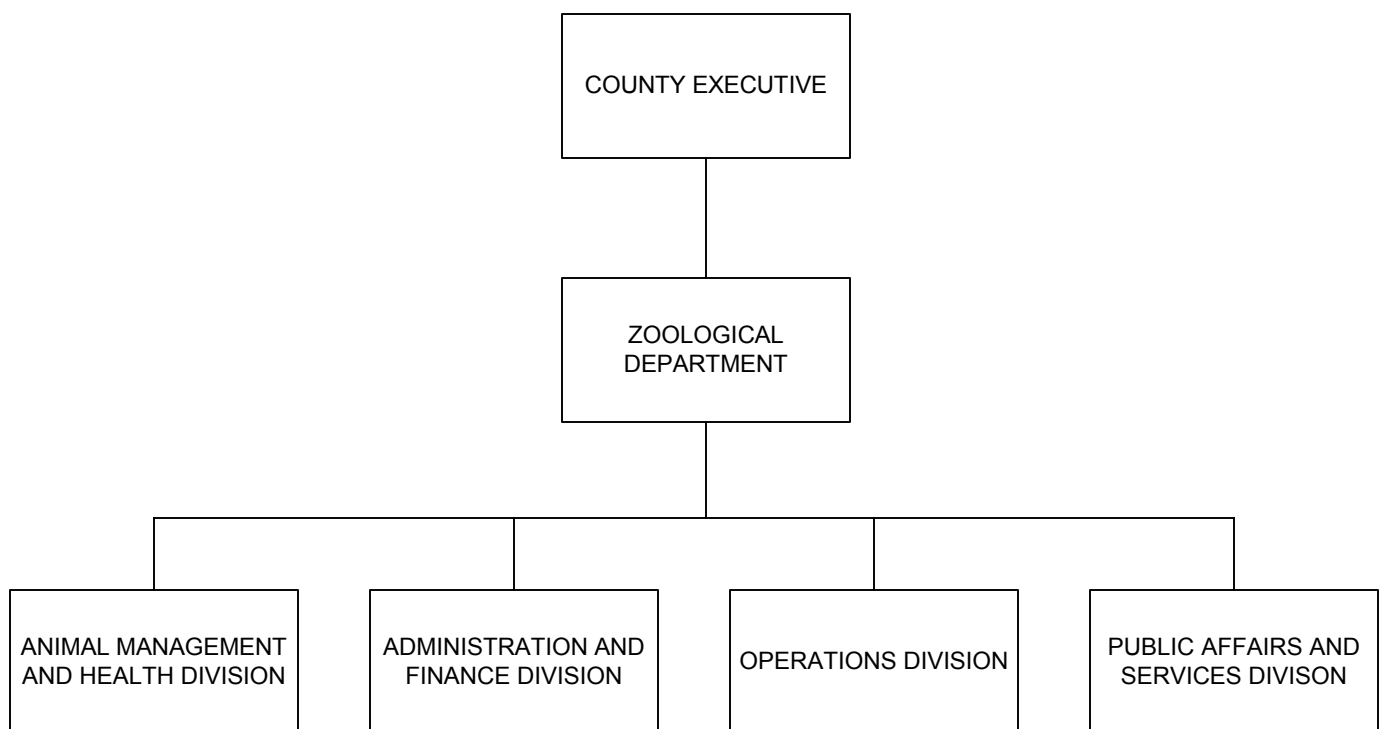
ADOPTED 2007 BUDGET

DEPT: PARKS, RECREATION AND CULTURE

UNIT NO. 9000
FUND: General - 0001

- The Parks Department will continue collaborating with the Department of Transportation and Public Works-Architecture, Engineering and Environmental Services and WE Energies to conduct energy cost audits of all department facilities.
- Contractual services increased \$624,143, from \$2,036,786 to \$2,660,929. This is primarily due to increases in natural gas and electricity.
- In 2007, Parks will continue to offer Park Maintenance Worker 2 employees to the Highway Department during the winter months. This partnership allows the Highway Department to meet its workload demand and the Parks salary savings.
- In 2007, revenues decreased \$1,100,894, from \$19,230,395 to \$18,129,501. The 2007 revenue budget incorporates has been adjusted to better reflect historical revenue patterns. .
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ZOOLOGICAL DEPARTMENT



ADOPTED 2007 BUDGET**DEPT:** ZOOLOGICAL DEPARTMENT**UNIT NO.** 9500**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

The Zoological Department is charged with the general management of the Zoo facility. Included are business operations, management of the animal collection, maintenance of buildings and grounds, visitor services, education, planning/oversight of construction related to the capital master plan and marketing of the Zoo.

The Zoo originally opened in the 1890s as an animal and bird display in Washington Park. It was

acquired by the County in 1937 and operated under the Park Commission until 1981 when it became an independent department. The Zoo moved to its present 200-acre site in 1960. The Zoo's animal collection and exhibits are acquired with the assistance of private funding. There are presently 16 animal groupings at the Zoo including: the Reptile and Aquarium group, Australian group, Asiatic group and the Heritage Farm.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 7,312,317	\$ 7,740,989	\$ 7,689,176	\$ (51,813)
Employee Fringe Benefits (EFB)	3,334,527	3,386,078	4,508,094	1,122,016
Services	4,576,313	5,278,813	5,166,927	(111,886)
Commodities	2,667,608	2,822,984	2,928,254	105,270
Other Charges	0	0	(51,250)	(51,250)
Debt & Depreciation	0	0	0	0
Capital Outlay	123,921	214,939	203,678	(11,261)
Capital Contra	0	0	0	0
County Service Charges	1,931,207	2,116,218	1,914,470	(201,748)
Abatements	(985,681)	(1,187,956)	(952,009)	235,947
Total Expenditures	\$ 18,960,212	\$ 20,372,065	\$ 21,407,340	\$ 1,035,275
Direct Revenue	13,512,231	14,684,082	15,774,223	1,090,141
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 13,512,231	\$ 14,684,082	\$ 15,774,223	\$ 1,090,141
Direct Total Tax Levy	5,447,981	5,687,983	5,633,117	(54,866)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 604,206	\$ 543,388	\$ 543,427	\$ 39
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	173,111	234,746	164,311	(70,435)
Distribution Services	0	6	0	(6)
Telecommunications	28,619	33,104	30,095	(3,009)
Record Center	18	21	2	(19)
Radio	809	715	770	55
Computer Charges	39,242	110,410	35,763	(74,647)
Applications Charges	159,588	265,566	103,970	(161,596)
Total Charges	\$ 1,005,593	\$ 1,187,956	\$ 878,338	\$ (309,618)
Direct Property Tax Levy	\$ 5,447,981	\$ 5,687,983	\$ 5,633,117	\$ (54,866)
Total Property Tax Levy	\$ 6,453,574	\$ 6,875,939	\$ 6,511,455	\$ (364,484)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET**DEPT:** ZOOLOGICAL DEPARTMENT**UNIT NO.** 9500**FUND:** General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 7,312,317	\$ 7,740,989	\$ 7,689,176	\$ (51,813)
Employee Fringe Benefits (EFB)	\$ 3,334,527	\$ 3,386,078	\$ 4,508,094	\$ 1,122,016
Position Equivalent (Funded)*	250.4	253.1	250.3	(2.8)
% of Gross Wages Funded	95.9	96.0	96.1	0.1
Overtime (Dollars)**	\$ 302,334	\$ 381,000	\$ 355,593	\$ (25,407)
Overtime (Equivalent to Position)	13.4	12.5	11.4	(1.1)

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Zoo Worker 4	Create	1/.41	Public Affairs	\$ 10,201
Admissions/Transportation Spvr.	Abolish	1/1.0	Operations	(52,095)
Guest Services Supervisor	Create	1/1.0	Operations	36,859
Zoo Vehicle Machine Operator	Unfund	2/2.0	Operations	(87,050)
Asst Zoo Maint/Grounds Coord	Unfund	1/1.0	Operations	(51,859)
Custodial Worker 2	Unfund	2/2.0	Operations	(64,972)
			TOTAL	\$ (208,916)

ORGANIZATIONAL COST SUMMARY					
DIVISION		2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Animal Health and Management	Expenditure	\$ 5,459,575	\$ 5,772,822	\$ 6,601,328	\$ 828,506
	Abatement	20,000	(1)	(47,797)	(47,796)
	Revenue	43,396	81,000	81,000	0
	Tax Levy	\$ 5,436,179	\$ 5,691,821	\$ 6,472,531	\$ 780,710
Operations	Expenditure	\$ 7,191,859	\$ 7,512,119	\$ 7,771,972	\$ 259,853
	Abatement	(91)	(1,205)	(41,808)	(40,603)
	Revenue	10,099,808	10,460,282	11,402,102	941,820
	Tax Levy	\$ (2,908,040)	\$ (2,949,368)	\$ (3,671,938)	\$ (722,570)
Administration and Finance	Expenditure	\$ 4,791,469	\$ 5,576,371	\$ 5,338,572	\$ (237,799)
	Abatement	(1,005,593)	(1,186,750)	(856,409)	330,341
	Revenue	535,970	865,500	764,918	(100,582)
	Tax Levy	\$ 3,249,906	\$ 3,524,121	\$ 3,717,245	\$ 193,124
Public Affairs and Services	Expenditure	\$ 2,503,036	\$ 2,698,709	\$ 2,647,477	\$ (51,232)
	Abatement	0	0	(5,995)	(5,995)
	Revenue	2,833,063	3,277,300	3,526,203	248,903
	Tax Levy	\$ (330,027)	\$ (578,591)	\$ (884,721)	\$ (306,130)

MISSION

The Milwaukee County Zoo will inspire public understanding, support and participation in global conservation of animal species and their environment by creating a unifying bond between visitors and the living earth and provide an

environment for personal renewal and enjoyment for guests by:

- Contributing to world-wide animal management, conservation and research efforts;

ADOPTED 2007 BUDGET

DEPT: ZOOLOGICAL DEPARTMENT

UNIT NO. 9500

FUND: General - 0001

- Fostering sound physical, psychological and social development for the animal groups in our care;
- Sharing our knowledge with the intent to reinforce the human-animal-earth bond;
- Improving the quality of our professional development, administration and operating environment;
- Striving for the financial self-sufficiency of the organization;
- Continuing the public-private partnership with the Zoological Society of Milwaukee County.

DEPARTMENT DESCRIPTION

The Zoo's organizational structure is designed to maximize efficiency of operations, facilities, animal management and human resources. The Zoo includes four divisions: Animal Management and Health, Operations, Administration and Finance, and Public Affairs and Services. These divisions provide a work force organized to address the seasonal nature of operations, increase attendance and revenue-earning opportunities and provide optimum animal care.

The **Animal Management and Health Division** is responsible for the care and management of the extensive animal collection, which means maintaining fish, amphibians, reptiles, birds, mammals and invertebrates in good health to allow their conservation, propagation and display. This includes providing a well-balanced, nutritious diet, a preventive medicine program and routine physical exam programs for such animals as the great apes and the large cats. Specialized medical health services such as surgery, immunology, parasite control and drug and physical therapy are also performed. The animal facilities are designed and maintained to provide the proper environment for the animals and to provide an educational and entertaining experience to the visitor.

The **Operations Division** includes business and concessions functions related to the Zoo's major revenue sources such as admissions, parking lot, two restaurants with a patio complex, three major food concession facilities and various food stands,

gift, novelty and souvenir stores, a miniature train ride, a Zoomobile ride and a carousel ride. In addition, this division also provides for the maintenance, improvement and overall grooming of the grounds, which are critical to visitor satisfaction and return trade. Included in this area are mechanical and preventive maintenance programs for equipment, ventilating, air-conditioning and heating systems, and minor electrical and plumbing repairs. Also included are housekeeping and general cleaning of the entire Zoo.

The **Administration and Finance Division** support functions include cash management, financial and capital project planning and control, accounts payable and receivable, personnel and payroll, reception, switchboard, radio dispatch, other general office services and all clerical support. This division provides the Zoo with planning direction, goals for all divisions, and daily financial and administrative management oversight control.

The **Public Affairs and Services Division** is responsible for public relations, promotional activities, special events and programs, group sales and entertainment program development to increase public use, enjoyment and awareness of the Zoo facility.

This division consolidates efforts and activities of marketing, special programs such as the sea lion and raptor shows and group sales rentals into a single division for improved coordination of promotional efforts. Through news releases, interviews and other promotional activities, the Zoo attempts to attract residents of major Wisconsin and northern Illinois markets. The Zoo engages in cross-promotions with other cultural and tourist attractions to increase attendance and encourage return visitation.

Included among annual special events activities held at the Zoo are "Milwaukee a la Carte," Sunset Zoofaris, Halloween Spooktacular, Heritage Farm Weekend, Egg Days, and the Samson Stomp.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits decrease \$51,813, from \$7,740,989 to \$7,689,176. Funded positions decrease 2.8, from 253.1 to 250.3.

ADOPTED 2007 BUDGET

DEPT: ZOOLOGICAL DEPARTMENT

UNIT NO. 9500
FUND: General - 0001

- Due to fiscal constraints the following vacant positions are unfunded in the Operations Division including: 2.0 FTE of Zoo Vehicle Machine Operator, 1.0 FTE Assistant Zoo Maintenance/Grounds Coordinator and 2 FTE Custodial Worker 2. The savings from unfunding these positions is offset by a decrease in the personal services lumpsum.
- For 2007, Zoo admission fees increase \$0.75 to generate an additional \$371,123 in revenue. The special exhibit fee decreases \$0.50, from \$2.50 to \$2.00. Parking fees increase \$1.00 from \$8.00 to \$9.00. Any fee changes related to contractual agreements will be reported to the County Board in 2007. Additional information regarding fees can be found in the fee schedule.
- Expenditures for Advertising decrease \$75,000, from \$488,033 to \$413,033, due to fiscal constraints.
- Expenditures for major maintenance in 2007 remain at the 2006 budgeted level of \$146,178.
- Due to fiscal constraints, Holiday Night Lights is eliminated for a tax levy savings of \$17,018.
- A Sting Ray special exhibit is planned in 2007 in an effort to generate additional revenue. The admission price for this special exhibit is \$2.00, a decrease of \$0.50 over the admission price of 2006 special exhibits. The 2007 Sting Ray special exhibit will include a second pool containing sharks.
- An additional .41 FTE Zoo Worker is created for the purposes of providing support staff for the Sting Ray exhibit. The cost of this initiative is \$10,055 in salary and social security.
- To provide increased flexibility and oversight of seasonal staff in the Merchandise and Admission and Transportation Sections, one position of Admissions/Transportation Supervisor is abolished and one position of Guest Services Supervisor is created for a savings, including salary and social security, of \$15,236.

- The following table identifies expenditures, revenues and the net profit for novelties and concessions.

Novelties and Concessions			
	2006	2007	2006/2007 Change
Novelties			
Expenditures	\$ 685,000	\$ 698,822	\$ 13,822
Revenues	1,907,000	1,926,128	19,128
Net Profit	\$ 1,222,000	\$ 1,227,306	\$ 5,306
Concessions			
Expenditures	\$ 1,027,000	\$ 1,128,866	\$ 101,866
Revenues	3,540,000	3,819,398	279,398
Net Profit	\$ 2,513,000	\$ 2,690,532	\$ 177,532

- Expenditures for natural gas and electricity increase \$195,750, from \$1,305,000 to \$1,500,750 based on experience.
- A reallocation request to create steps within the Zoo Worker pay rates will be studied by DAS – Labor Relations in 2007. The reallocation of Zoo Workers positions will help the Zoo maintain and compensate quality workers and also achieve fiscal savings. A lump sum salary reduction of \$30,000 has been budgeted in anticipation of the reallocation.
- The Zoo will continue the following initiatives through 2007:
 - The flexibility to reallocate major maintenance projects and equipment purchases while remaining within the total appropriation;
 - Discounted admission fees of \$5.25 for adults and \$2.75 for juniors and school groups for Milwaukee County residents on Wednesdays;
 - The Zoo Director's authorization is continued to discount or waive admission fees and to provide one free admission day per month during the months of January through April, and November and December.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred

ADOPTED 2007 BUDGET

DEPT: ZOOLOGICAL DEPARTMENT

UNIT NO. 9500

FUND: General - 0001

against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ZOOLOGICAL SOCIETY SUPPORT

- The relationship between Milwaukee County and the Zoological Society began in 1910 when the Washington Park Zoological Society, now the Zoological Society of Milwaukee County, was organized to help raise funds for animal acquisition. The Society has functioned for many years for the purpose of aiding the County in the operation, maintenance and development of the Zoo and its animal collection. Its mission is to promote conservation, education, exhibition

of animals, research and recreation through fundraising and volunteerism.

- In February 1989, the relationship was formalized with a Memorandum of Understanding, thus forging a strong public/private partnership for the continuing support of the Milwaukee County Zoo. The Memorandum of Understanding was renewed in 1992 and again in 1996. The agreement provides office space for the Society on the Zoo grounds, including utilities, custodial and maintenance services and staff parking. To assure continued support for the Zoo, the County provides free admission for Society members throughout the term of the Memorandum of Understanding.
- For 2007, the Zoological Society support increases \$95,750, from \$438,000 to \$538,750, due to additional sponsorships.

ACTIVITY AND STATISTICAL SUMMARY				
	2005 <u>Budget</u>	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
<u>Attendance</u>				
Paid Adult	467,809	445,824	465,245	460,318
Paid Junior	241,236	221,308	240,224	228,503
Free	<u>640,955</u>	<u>640,360</u>	<u>644,531</u>	<u>661,179</u>
Total Attendance	1,350,000	1,307,492	1,350,000	1,350,000
<u>Activities - Revenues</u>				
Parking Sales	\$ 1,885,000	\$ 1,899,098	\$ 1,946,000	\$ 2,217,781
Admission Sales	\$ 4,520,000	\$ 4,041,983	\$ 4,621,000	\$ 4,918,870
Food Concession Sales	\$ 3,559,000	\$ 3,629,215	\$ 3,540,000	\$ 3,819,398
Gift Sales	\$ 2,160,000	\$ 1,860,542	\$ 1,907,000	\$ 1,926,128
Sea Lion Show Sales	\$ 205,000	\$ 176,287	\$ 196,300	\$ 182,018
Carousel	\$ 250,000	\$ 187,294	\$ 255,539	\$ 200,000
Train Ride Sales	\$ 610,000	\$ 624,660	\$ 732,000	\$ 732,000
Zoomobile Ride Sales	\$ 75,000	\$ 83,063	\$ 88,000	\$ 88,000
Sky Safari Glider	\$ 100,000	\$ 93,617	\$ 400,000	\$ 400,000

ADOPTED 2007 BUDGET**DEPT:** ZOOLOGICAL DEPARTMENT**UNIT NO.** 9500**FUND:** General - 0001

GENERAL ZOO VISITOR FEE SCHEDULE			
	2006	2007	
	<u>Rate</u>	<u>Rate</u>	<u>Change</u>
<u>Admissions</u>			
Adult summer-County	\$8.00	\$8.75	\$0.75
Junior summer-County	\$5.00	\$5.75	\$0.75
Adult summer-Non-County	\$9.75	\$10.50	\$0.75
Junior summer-Non-County	\$6.75	\$7.50	\$0.75
Adult winter-County	\$6.50	\$7.25	\$0.75
Junior winter-County	\$3.50	\$4.25	\$0.75
Adult winter-Non-County	\$8.25	\$9.00	\$0.75
Junior winter-Non-County	\$5.25	\$6.00	\$0.75
Adult discount day	\$4.50	\$5.25	\$0.75
Junior discount day	\$2.00	\$2.75	\$0.75
Adult education-County	\$6.00	\$6.75	\$0.75
Junior education-County	\$3.00	\$3.75	\$0.75
Adult education-Non-County	\$7.75	\$8.50	\$0.75
Junior education-Non-County	\$4.75	\$5.50	\$0.75
Adult group-County	\$7.00	\$7.75	\$0.75
Junior group-County	\$4.00	\$4.75	\$0.75
Adult group-Non-County	\$8.75	\$9.50	\$0.75
Junior group-Non-County	\$5.75	\$6.50	\$0.75
Senior summer-County	\$7.00	\$7.75	\$0.75
Senior winter-County	\$5.00	\$5.75	\$0.75
Senior summer-Non-County	\$8.75	\$9.50	\$0.75
Senior winter-Non-County	\$6.75	\$7.50	\$0.75
<u>Attractions</u>			
Camel Ride*	\$4.00	\$4.00	\$0.00
Carousel	\$2.00	\$2.00	\$0.00
Pony Ride*	\$4.00	\$4.00	\$0.00
Sea Lion	\$2.00	\$2.00	\$0.00
SkyGlider*	\$3.00	\$3.00	\$0.00
Special Exhibit**	\$2.50	\$2.00	(\$0.50)
Train-Adult	\$2.50	\$2.50	\$0.00
Train-Child	\$1.50	\$1.50	\$0.00
Zoomobile-Adult	\$1.50	\$1.50	\$0.00
Zoomobile-Child	\$1.00	\$1.00	\$0.00
Zoomobile-Sr Citizen	\$1.25	\$1.25	\$0.00
<u>Parking Fees</u>			
Cars	\$8.00	\$9.00	\$1.00
Buses	\$13.00	\$14.00	\$1.00
<u>Other Fees</u>			
Stroller-Single*	\$6.00	\$6.00	\$0.00
Stroller-Double*	\$8.00	\$8.00	\$0.00

* Fee set by contract. Contracts for the Pony and Camel rides were renewed by the County Board in Spring of 2006.

** Fee determined by type of special event.

ADOPTED 2007 BUDGET

DEPT: ZOOLOGICAL DEPARTMENT

UNIT NO. 9500

FUND: General - 0001

RAILROAD EXPENDABLE TRUST ACCOUNT (Org. 0320B)

The Railroad Fund exists for the purpose of recording the receipt of all revenue derived from the operation of the Zoo's miniature passenger railroad.

Expenditure	Revenue	Tax Levy
\$942,416	\$942,416	\$ 0

Total 2007 expenditures and revenues for the Railroad Fund are \$942,416 and include the following:

Expenditures

- \$443,598 Reflects personal service charges from the Zoological Department for services provided by four Locomotive Engineers, eight Trackless Train Operators and various seasonal and other support staff.
- \$262,360 Appropriation for the operation and repair of locomotives, track, ties, coaches and Zoomobiles, as well as train or coach purchases and train station improvements.
- \$ 28,000 Appropriation for animal purchases.
- \$208,458 Other commodities and supplies, expenses for conservation programs and grants, library operators and staff training, travel and conference expenses.

Revenue

- \$942,416 Reflects revenue of \$852,000 from operation of the train and Zoomobile \$52,763 from miscellaneous revenue and a \$37,653 contribution from reserves.

SPECIMEN EXPENDABLE TRUST ACCOUNT (Org. 0319B)

The Specimen Fund exists for the purpose of recording receipts from the sale of animals. Disbursements are to be made for the purchase of animals and related expenditures such as freight and express charges on the shipment of animals.

Expenditure	Revenue	Tax Levy
\$ 59,735	\$ 59,735	\$ 0

Total 2007 expenditures and revenues for the Specimen Fund are \$59,735 and include the following:

Expenditures

- \$ 44,735 Freight charges and travel expenses related to animal shipments.
- \$ 15,000 Appropriation for animal replacement and miscellaneous commodity purchases.

Revenue

- \$ 59,735 Revenue from animal sales and miscellaneous investment earnings.

MILWAUKEE PUBLIC MUSEUM

ADOPTED 2007 BUDGET

DEPT: MILWAUKEE PUBLIC MUSEUM

UNIT NO. 9700
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Wisconsin Statute 59.56(2), Milwaukee County may acquire, own, operate and maintain a public museum in the County and appropriate money for such purposes. As a museum of human and natural history, it provides a dynamic and stimulating environment for learning. The Museum

interprets the world's cultural and natural heritage through collections, research, education and exhibits. It holds its collections as a public trust and is dedicated to their preservation for the enrichment of present and future generations.

BUDGET SUMMARY			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Property Tax Levy Contribution to Milwaukee Public Museum	\$ 3,380,563	\$ 3,502,376	\$ 3,327,257

MISSION

The Milwaukee Public Museum (MPM) is an educational and research institution, which focuses on the natural sciences, anthropology and history. Beginning in 2007, MPM will open a planetarium and include astronomy in its program offering.

MPM preserves and cares for its collections in the public trust. Through its research and collections, the Museum seeks knowledge and understanding of global change and diversity from geological, biological, cultural and historical perspectives. MPM interprets these themes to diverse audiences through its renowned exhibits, programs and publications.

MPM's mission is best accomplished through the coordinated use of its public exhibits, research capabilities, collections and educational programs.

OPERATING HISTORY

Milwaukee County acquired the MPM from the City of Milwaukee in 1976. In its 125 years as a public institution, the Museum has grown to be one of the leading natural history museums in the nation, providing a valuable educational opportunity to visitors.

Based on the recommendations of a Blue Ribbon Task Force created in 1990 to study alternative funding of the Museum, County Board Resolution (File No. 91-775), adopted November 12, 1991, created a not-for-profit Museum Corporation with a

Board of Directors providing management of the facility, effective March 31, 1992. In this arrangement, the County retains ownership of the collection, building, and land with MPM providing operational management of the Museum. A fixed base level funding amount of \$4.3 million was established for MPM during the initial five-year period of the Lease and Management Agreement.

The Lease and Management Agreement was re-negotiated in 1997 to continue the County's annual \$4.3 million payment to the MPM for five years, unless the County or MPM requested that base support levels be modified after March 31, 1999.

As a result of the re-negotiation, the Museum Endowment Funds were transferred to MPM in August of 1997.

In 1999, the County extended the current term of the MPM Lease Agreement for an additional 33 months through December 31, 2004 (File No. 99-28(a)(a)) to facilitate the Museum Corporation's ability to sell long-term revenue bonds and to facilitate a capital campaign to raise charitable donations in support of the Museum Corporation's Butterfly Garden capital improvement project. This agreement remains in effect with a five-year renewal in perpetuity for 35 years, or until a new agreement is negotiated and signed.

ADOPTED 2007 BUDGET

DEPT: MILWAUKEE PUBLIC MUSEUM

UNIT NO. 9700

FUND: General - 0001

CAPITAL BUDGET HISTORY

In 1994, Milwaukee County issued \$8.9 million in bonds for the addition of a large screen theater (IMAX) to the Museum Complex. In 1996, MPM and Discovery World Museum jointly opened the theater and shared operating expenses and revenues. In 1999, the County and MPM refunded the remaining outstanding debt for the IMAX Theater of approximately \$8.0 million. In March of 2000, Milwaukee County, acting as a conduit for MPM, issued \$4.2 million in revenue bonds for MPM to fund the Pulicher Butterfly Wing and purchase Discovery World's interest in, and assume full operation of, the IMAX Theater. The purchase was completed in April 2000.

BUDGET HIGHLIGHTS

- Milwaukee County's contribution to MPM decreased \$175,119, from \$3,502,376 in 2006 to \$3,327,257 in 2007. This amount is based on the formula for funding as stipulated in the governing Lease and Management Agreement, which states that annual funding is reduced five percent from the previous year's funding. This was practiced through 2004 when a new agreement for 2005 was anticipated with a revised funding package. However, since a new agreement was not signed in 2005 and the former agreement is still in effect, funding guidelines for 2006 and 2007 revert back to the formula. Therefore, the 2007 contribution is a five percent reduction to 95 percent of the 2006 County funding.

- In 2005, the County guaranteed the repayment of up to a \$6 million loan package in order for MPM to be eligible for working capital resources from JPMorgan Chase and Marshall & Ilsley Banks, the "Lenders." MPM required a loan to remain solvent because of severe cash flow problems resulting from overly aggressive expansion, financial mismanagement, and lax Museum Board oversight. Milwaukee County entered into an agreement with the Lenders, approved by the County Board on June 30, 2005 guaranteeing the amount of the loan plus interest. The guarantee amount is reduced dollar-for-dollar as MPM repays the debt. The guarantee is called if MPM cannot make scheduled debt payments, and thus the County will pay the debt as it becomes due. The Lenders and the County also required the following actions from MPM to ensure additional fiscal responsibility: an independent five-person financial oversight committee appointed by the County Executive and County Board Chairman to review and approve loan advance requests by MPM management as well as monitor the implementation of the break-even business plan; and the establishment of an unrestricted reserve account to deposit cash flow surplus to be used as a first resource to pay off the loan. The term of this loan is for five years until August 31, 2010 at a mix of flat and variable rates.

MILWAUKEE COUNTY UNIVERSITY EXTENSION SERVICE

ADOPTED 2007 BUDGET**DEPT:** MILWAUKEE COUNTY UNIVERSITY EXTENSION SERVICE**UNIT NO.** 9910**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Section 59.56(3) of the Wisconsin Statutes, Milwaukee County UW-Extension provides a Cooperative Extension Service by joint agreement between Milwaukee County and the University of Wisconsin. The UW-Extension identifies and responds to family and community needs for practical education, research and knowledge. It provides Milwaukee County access to the research and resources of the University of Wisconsin

System. Its educational programs promote community collaborations focused on youth and family development, community and economic development and the environment. It strives to empower individuals, families, and communities through the development of critical skills in leadership, strategic planning, problem solving and decision-making.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 23,492	\$ 36,402	\$ 29,103	\$ (7,299)
Employee Fringe Benefits (EFB)	17,501	21,171	27,998	6,827
Services	271,457	274,381	275,007	626
Commodities	5,125	0	0	0
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	22,599	15,945	12,312	(3,633)
Abatements	(18,524)	(15,405)	(11,947)	3,458
Total Expenditures	\$ 321,650	\$ 332,494	\$ 332,473	\$ (21)
Direct Revenue	119,935	122,105	122,433	328
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 119,935	\$ 122,105	\$ 122,433	\$ 328
Direct Total Tax Levy	201,715	210,389	210,040	(349)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 7,711	\$ 5,965	\$ 5,677	\$ (288)
Courthouse Space Rental	0	0	0	0
Tech Support & Infrastructure	6,726	4,845	4,870	25
Distribution Services	0	0	0	0
Telecommunications	0	0	0	0
Record Center	0	0	0	0
Radio	0	0	0	0
Computer Charges	1,294	1,253	0	(1,253)
Applications Charges	2,793	3,342	1,178	(2,164)
Total Charges	\$ 18,524	\$ 15,405	\$ 11,725	\$ (3,680)
Direct Property Tax Levy	\$ 201,715	\$ 210,389	\$ 210,040	\$ (349)
Total Property Tax Levy	\$ 220,239	\$ 225,794	\$ 221,765	\$ (4,029)

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

ADOPTED 2007 BUDGET

DEPT: MILWAUKEE COUNTY UNIVERSITY EXTENSION SERVICE

UNIT NO. 9910

FUND: General - 0001

PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 23,492	\$ 36,402	\$ 29,103	\$ (7,299)
Employee Fringe Benefits (EFB)	\$ 17,501	\$ 21,171	\$ 27,998	\$ 6,827
Position Equivalent (Funded)*	1.00	1.00	0.75	(0.25)
% of Gross Wages Funded	100.0	100.0	100.0	0
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Clerical Assistant 2 (NR)	Unfund	1/.25	UW-Extension	\$ (9,329)
			TOTAL	\$ (9,329)

MISSION

The Milwaukee County University Extension Service's (UW-Extension) mission is to provide access to university knowledge in four program areas: self-sufficiency, personal safety, economic opportunity, and quality of life. The UW-Extension makes a special effort to reach those who are traditionally underserved including minorities, low-income families, and people with disabilities. The goal is to provide high-quality, low-cost educational opportunities that emphasize practical skills to be applied immediately.

DEPARTMENT DESCRIPTION

UW-Extension consists of Administration, Family Living, Horticulture/Urban Agriculture, Youth Development and Community Natural Resources and Economic Development sections.

Administrative operations include program support and evaluation, professional development, personnel management, accounting and financial planning and technology support.

These resources are provided for Milwaukee County and the State of Wisconsin through contracts with the University of Wisconsin-Extension. The Director of the Milwaukee County Extension department serves as the representative of the University of Wisconsin-Extension and works with Extension

faculty to ensure strong and effective educational programs.

Family Living provides training in the areas of housing, financial management, parenting, food science and nutrition, leadership development and consumer resource management. This section reaches 20,000 people through food and nutrition programs, and conducts training for Homeownership Counseling, Get Checking, Milwaukee Saves, Parenting and Home Visitor training.

Horticulture/Urban Agriculture offers instruction on home and community food production and the safe use of pesticides, assistance for community gardens, rental gardens, volunteer service and education through the Master Gardener Program, and advice on plant care for homeowners.

Youth Development helps youth build leadership and life skills through experiential learning, promotes the natural sciences to youth between the ages of 6 and 19, broadens awareness of career opportunities, helps youth and youth workers develop conflict management and communication skills, networks with other youth serving agencies and school teachers.

Community Natural Resources and Economic Development stresses economic revitalization,

ADOPTED 2007 BUDGET

DEPT: MILWAUKEE COUNTY UNIVERSITY EXTENSION SERVICE

UNIT NO. 9910

FUND: General - 0001

water quality improvement, waste management,
small business development, local government
education, strategic planning, non-profit and

neighborhood organizational development and
technology education.

Milwaukee County University of Wisconsin-Extension programs are funded through County, State, Federal and private sources. UW-Extension is able to leverage large amounts of additional dollars for use with Milwaukee County residents. County property tax dollars are essential as the "local match" for many of these grants.

The Extension department matches each dollar in County property tax with more than \$10 in grants, contracts, contributions or fees. The following is a 12-month snapshot (January 2006-December 2006) of the additional funds from grants, contracts and contributions that Extension is bringing into Milwaukee County:

GRANTS, CONTRACTS & CONTRIBUTIONS	AMOUNT
2008 Pre-college Science & Math Training	10,300
4-H Leaders Association	7,500
After School Programs	133,000
Clean Sweep	4,078
Community, Youth and Families at Risk	40,000
FEEDs Community Gardens Project	49,325
Horticulture Diagnostic Services	34,411
Master Gardeners	10,750
Maximus Contract	15,120
Milwaukee Family Project	270,000
Milw. Metro. Sewerage District	300,000
Milwaukee Saves	24,000
Root-Pike Watershed Initiative Network	21,980
Watershed Education	110,403
Wis. Dept. Natural Resources	88,975
Nutrition Education	527,139
VISTA	39,780
University Support for Milwaukee County UWEX	612,036
TOTAL	2,298,797

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits decrease \$7,299, from \$36,402 to \$29,103 primarily due to the partial unfunding of one position.
- The Clerical Assistant 2 position is unfunded .25 FTE due fiscal constraints. The Department will increase hours for this position if additional funds become available from grants and contracts.

ADOPTED 2007 BUDGET**DEPT:** MILWAUKEE COUNTY UNIVERSITY EXTENSION SERVICE**UNIT NO.** 9910**FUND:** General - 0001

COUNTY REVENUES				
Revenue Sources	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Garden Rental & Urban Horticulture	\$ 21,918	\$ 21,000	\$ 21,000	\$ 0
Consumer Horticulture	7,515	8,000	8,000	0
Family Living	7,312	9,000	9,000	0
Home Ownership/Financial Management	1,000	9,000	9,000	0
Milwaukee Family Project	23,701	12,000	12,000	0
Nutrition Education Program	22,500	30,000	30,000	0
Youth Development Programs	7,000	7,500	7,500	0
4-H Program	6,860	6,500	6,500	0
Community Resource Development	0	6,500	6,500	0
Watershed Education	9,000	10,000	10,000	0
Bulletin Sales	1,000	500	553	53
Administrative and Room Rental	12,130	2,105	2,300	195
Total Revenues	\$ 119,935	\$ 122,105	\$ 122,353	\$ 248

WORK VOLUME STATISTICS			
	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Classes, Conferences, Workshops, Events	75,521	22,200	86,555
4-H and Youth Participation	18,844	30,825	31,200
Yard and Garden Information Calls	1,485	2,800	1,500
InfoSource Calls *	5,700	5,500	0
Gardens Rented	939	1,200	1,200
Low-Income Residents Reached with Nutrition Education	13,529	15,000	14,000
Businesses Receiving Assistance	56	250	31
Non-Profit Assistance	134	550	121
Shows, Fairs and Festivals	49,476	48,000	49,060

*The InfoSource telephone message system was discontinued in 2006. Usage declined as more people switched to the Internet to search for information.

FEE SCHEDULE	
<u>Service</u>	<u>Cost</u>
Garden Rental	\$20 to \$125 depending on plot size
Plant and Insect Identification	\$4 for Milwaukee Co. Residents \$10 for Non-Milwaukee Co. Residents
Workshops/Classes	Depends on Workshop/Class Costs
Audio-Visual Equipment Rental	\$10 to \$35/day depending on equipment type
Education Bulletins	Retail price set in Madison plus handling and postage fee
Classroom Rental	\$10-\$50/day depending on room size

GENERAL COUNTY DEBT SERVICE

ADOPTED 2007 BUDGET**DEPT:** GENERAL COUNTY DEBT SERVICE**UNIT NO.** 9960**FUND:** Debt Service - 0016**OPERATING AUTHORITY & PURPOSE**

Pursuant to the provisions of Section 67.05(10) of the Wisconsin Statutes, the County Board shall levy, by a recorded resolution, a direct annual irrevocable

tax sufficient to pay the interest on bond obligations as they fall due, and to pay the bond principal at maturity.

BUDGET SUMMARY			
	<u>2005 Actual*</u>	<u>2006 Budget</u>	<u>2007 Budget</u>
<u>Expenditures</u>			
Debt Service Principal (8021)	\$ 36,349,067	\$ 41,255,239	\$ 38,619,220
Debt Service Interest (8022)	20,629,100	19,637,969	19,884,393
Total Principal and Interest	\$ 56,978,167	\$ 60,893,208	\$ 58,503,613
Interest Allocation (9880)	(4,438,932)	(5,060,456)	(4,217,258)
Total Expenditures	\$ 52,539,235	\$ 55,832,752	\$ 54,286,355
<u>Contributions</u>			
Reserve for County Bonds (4703)	\$ 7,475,859	\$ 2,188,953	\$ 3,411,558
Total Contributions	\$ 7,475,859	\$ 2,188,953	\$ 3,411,558
<u>Revenues</u>			
Jail Assessment Surcharge (1315)	\$ 1,424,970	\$ 1,566,058	\$ 1,425,000
Sale of Capital Asset (4905)	4,018,000	4,018,000	3,796,000
Revenue from Project Rents (4999)	1,323,876	1,303,670	1,293,557
Total Revenues	\$ 6,766,845	\$ 6,887,728	\$ 6,514,557
Direct Property Tax Levy**	\$ 38,296,531	\$ 46,756,071	\$ 44,360,240

* 2005 actual excludes balance sheet entries to record principal retired for proprietary fund departments. This adjustment is intended to allow 2005 information to be reported on a basis comparable to the subsequent year budget summaries.

** County sales and use tax revenues are dedicated primarily to the payment of general obligation debt service costs. For budgetary purposes, the County's pledge to levy ad valorem taxes for the payment of debt service payments treats sales tax revenues and property tax revenues as fungible (interchangeable).

ADOPTED 2007 BUDGET

DEPT: GENERAL COUNTY DEBT SERVICE

UNIT NO. 9960

FUND: Debt Service - 0016

Summary of Bonds and Notes Outstanding

Type of Issue	True Interest Rate	Date of Bonds	Final Maturity Date	Bonds or Notes Outstanding 12/31/06	2007 Budget Requirements	
					Principal	Interest
R	5.04	10/15/93	10/01/11	\$ 17,095,784	\$ -	\$ -
R	4.23	03/01/99	10/01/12	18,725,000	3,210,000	783,563
C	4.48	05/01/99	10/01/14	3,575,000	-	178,750
A	4.60	05/01/99	10/01/14	3,640,000	455,000	167,213
R	4.67	05/27/99	10/01/13	1,210,000	150,000	56,435
C	5.46	03/01/00	09/01/15	6,600,000	-	354,750
C	4.40	04/01/01	10/01/16	22,500,000	-	1,125,000
TB	6.06	06/01/01	12/01/11	1,250,000	250,000	76,625
R	3.87	10/01/01	12/01/11	37,575,000	9,825,000	1,503,000
AR	4.47	10/01/01	12/01/11	725,000	145,000	31,211
R	4.08	06/01/02	09/01/11	31,450,000	7,875,000	1,552,813
C	4.20	02/01/02	08/01/17	25,250,000	-	1,281,438
C	3.95	02/01/03	08/01/18	20,775,000	1,725,000	1,026,000
R	3.48	07/01/03	08/01/17	100,025,000	-	3,363,805
R	2.22	10/01/03	12/01/08	12,955,000	6,550,000	307,500
C	3.72	02/01/04	08/01/19	24,470,000	1,825,000	872,281
C	4.24	06/01/06	12/01/20	23,635,000	1,235,000	1,019,600
R	3.89	02/01/06	10/01/15	62,700,000	100,000	3,140,663
C	4.14	04/01/07	10/01/25	31,595,000	1,465,000	2,330,400
Projected Outstanding Balance as of December 31, 2005 and Associated Debt Service				\$ 445,750,784	\$ 34,810,000	\$ 19,171,047
STFLP-Pensio	6.00	03/15/04	03/15/09	\$ 11,700,362	\$ 3,675,638	\$ 702,022
STFLP-Equip	2.75	03/15/05	03/15/09	411,868	133,582	11,326
				\$ 12,112,230	\$ 3,809,220	\$ 713,348
				\$ 457,863,014	\$ 38,619,220	\$ 19,884,393
2007 Total Budgeted Debt Service for General Obligation Bonds						\$ 53,981,045
2007 Total Budgeted Debt Service for State Trust Fund Loan						4,522,568
						<u>\$ 58,503,613</u>

Type of Issue Explanation

A -Airport Bonds
 B -Building Bonds
 C -Corporate Purpose Bonds
 D -Detention Facility Bonds
 N -General Obligation Note
 R -Refunding Bonds
 AR-Airport Refunding Bonds
 TB-Taxable Bonds
 STFLP- State Trust Fund Loan Program

DEBT SERVICE CONTRIBUTIONS

Reserve for County Bonds (4703)

A contribution of \$3,411,558 from the Reserve for County Bonds is anticipated for 2007.

The 2006 General Obligation Corporate Purpose Bonds sold at a premium of \$1,996,438. In addition, there was \$314,595 in unallocated 2006 bond proceeds and \$8,631 in accrued interest applied towards the 2006 interest payment. The total amount of 2006 bond proceeds that will be applied towards the 2007 interest payment is \$2,319,664.

ADOPTED 2007 BUDGET

DEPT: GENERAL COUNTY DEBT SERVICE

UNIT NO. 9960

FUND: Debt Service - 0016

In accordance with Section 67.11, Wisconsin Statutes, the bond premium was applied towards the interest payment on the bonds in 2007.

In addition, the County lapsed \$1,465,749 in bond proceeds at year-end 2005 to be applied towards the interest payment on the 2001-2005 Corporate Purpose Bonds. The lapsed proceeds amount has been reduced by \$89,249 to reconcile an arbitrage liability for the 2004 Corporate Purpose Bonds and a budget correction of \$34,607 to the debt service reserve. Therefore, the total net amount of lapsed bond proceeds budgeted in 2007 is \$1,091,894.

Estimated Arbitrage Liability

The County booked \$1,186,309 at year-end 2001 to pay arbitrage penalties for the 1996-2000 bonds.

Federal arbitrage rules for bond proceeds subject to rebate allow a five-year period from the closing date of the bonds to calculate rebate liability and require that the first payment be made at the end of the five-year period.

The total estimated arbitrage liability has been reconciled as of December 31, 2005. The table below lists the liabilities and the payments.

	Total			
Year	Estimated Liability	Payments To Date	Surplus Proceeds	Remaining Liability
1996	\$ 708		\$ 708	\$ -
1997	\$ 3,605		\$ 3,605	\$ -
1998	\$ 271,992	\$ 123,836	\$ 148,156	\$ -
1999	\$ 448,250		\$ 448,250	\$ -
2000	\$ 796,151	\$ 796,151		\$ -
2001	\$ 519,803	\$ 519,803		\$ -
2002	\$ 139,561	\$ 139,561		\$ -
2003	\$ -			\$ -
2004	\$ 89,249	\$ 89,249		\$ -
Total	\$ 2,269,318	\$ 1,579,351	\$ 600,718	\$ -

The total amount budgeted from the debt service reserve is \$3,411,558, which consists of \$2,319,664 in premium and excess bond proceeds from the sale of the 2006 Corporate Purpose Bonds and net lapsed bond proceeds of \$1,091,894.

The balance in the debt service reserve net of the 2006 Budget allocation will be approximately \$0.

Jail Assessment Surcharge (1315)

Jail Assessment Surcharge Revenue of \$1,425,000 is projected to be used to pay 2007 debt service costs for the construction of the Criminal Justice Facility (CJF) as allowed by Wisconsin Statutes Section 302.46(2).

Investment Earnings for Bond Proceeds (1842)

Beginning with the 2007 budget, investment earnings for bond proceeds are budgeted in the capital projects fund for the general fund and proprietary fund departments. Prior to 2007, investment earnings were budgeted in the capital projects for the proprietary fund departments only, with an offset in the Earnings on Investment Budget. The earnings for general fund capital projects were tracked separately. An estimated \$2,170,000 in investment earnings is budgeted in the Earnings on Investment Budget for the unspent bonds for the general fund and proprietary fund departments. The abatement for capitalized interest for general fund and proprietary departments (excluding the Airport) is \$960,000. Debt service on the Airport Revenue Bonds is budgeted in Airport's operating budget. The estimated amount for capitalized interest for Airport capital projects is \$449,700 for 2007.

Sale of Capital Asset (4905)

Doyle Hospital Sale Revenues

Based on the sale agreement between Milwaukee County and Froedtert Memorial Lutheran Hospital (Froedtert), the County will receive annual payments over 20 years beginning in 1997 and ending in 2016 based on the net operating cash flow generated by Froedtert. Based on 5.25 percent of net operating cash flow, the estimated revenue for 2007 is \$3,796,000.

Year	Budget	Actual	Surplus/ Deficit
2004	\$ 2,162,035	\$ 3,434,000	\$ 1,271,965
2005	\$ 3,434,000	\$ 4,018,000	\$ 584,000
2006	\$ 4,018,000	\$ 2,596,000	\$ (1,422,000)

The County has realized surpluses of \$1,271,965 and \$584,000 in 2004 and 2005, respectively. The surpluses were deposited in Org. 1945 – Appropriation for Contingencies in compliance with the budget directive for 2003 and forward regarding unbudgeted revenues. (See org. unit 1945 – Appropriation for Contingencies for detailed

ADOPTED 2007 BUDGET

DEPT: GENERAL COUNTY DEBT SERVICE

UNIT NO. 9960

FUND: Debt Service - 0016

explanation). The 2006 payment was below the budgeted amount of \$4,018,000 by \$1,422,000.

Revenue from Project Rents (4999)

Milwaukee Kickers Soccer Club

The County issued a total of \$3,750,000 in 1994 and 1995 General Obligation Bonds for the Milwaukee Kickers Soccer Club (MKSC) for the purpose of purchasing land and developing an indoor/outdoor sports complex to be located at the Uihlein Soccer Park at 7101 West Good Hope Road in Milwaukee. The MKSC agreed to repay the County for debt service on these bonds.

On July 23, 1998, the County Board of Supervisors approved Resolution File No. 98-427, which authorized an amendment of the lease agreement between the MKSC and Milwaukee County to restructure the lease payment schedule. The new payment plan reflects the donation to MKSC of the Uihlein Soccer Park land and associated costs by establishing a level payment schedule of \$430,000 annually and extending the schedule from 2010 to 2011, beginning in 1998.

In addition, the payment dates were changed from June and December to August and February, beginning in 1999. On October 18, 2001, Milwaukee County issued \$49,925,000 in Corporate Purpose Refunding Bonds to refund a portion of the 1994, 1995 and 1996 bonds. The bonds sold at a premium, which has been budgeted under the Debt Service Revenues section. A portion of the refund savings and premium have been applied to the outstanding Milwaukee Kickers debt, which has reduced the lease payment from \$430,000 to \$424,000 for 2003 and future years.

The payment amount for 2007 is \$424,000.

Marcus Center Renovation

The County issued a total of \$5,802,000 in General Obligation Bonds during 1994 and 1995 for the purpose of renovating the interior of the Marcus Center for the Performing Arts. The Marcus Center is undertaking a private fund-raising effort to repay the County for bonds issued for this \$12.7 million project. Based on information provided by the Marcus Center, current pledges are sufficient to repay bonds issued by Milwaukee County for this project. The budget amount for 2007 is \$476,187.

Intergovernmental Cooperation Council

The County issued \$2,500,000 General Obligation Building Bonds, Series 1997A on July 17, 1997 on behalf of the Intergovernmental Cooperation Council (ICC) for the development of an animal control shelter. The County and ICC have developed a final agreement as required for the release of the bond proceeds to the ICC. The ICC will repay the County for actual debt service costs on this issue.

In 2005, Milwaukee County refunded the debt, which resulted in savings of \$55,643 over the life of the issue. The debt service payments reflect the savings per maturity.

Reimbursement for debt service costs for 2007 totals \$223,392.

Private Geographic Members (PGMs)

In 2003, Milwaukee County issued general obligation bonds to finance Project WG008 – Milwaukee County Grounds Roadway Rehabilitation. Milwaukee County Ordinance 98.01 states that the Private Geographic Members (PGM's) shall share in the cost of improvements at the County Grounds on an equitable basis. The PGM's consist of Milwaukee County (DHHS – Behavioral Health Division), Froedtert Hospital, Children's Hospital, Medical College of Wisconsin, Curative Rehabilitation and Blood Center of Southeastern Wisconsin.

The cost allocations for improvements are based on a cost sharing formula that is determined by the square footage of building area that the geographic members bear to the total gross square feet of the building area of all geographic members combined. The square footage is evaluated annually and is expressed as a percentage. Presently, the allocation for the County is 17.8 percent and the combined percentage for the remaining PGM's is 82.2 percent. Therefore, 82.2 percent of the debt service costs for the roadway improvements will be paid by the remaining PGMs. The budgeted amount for 2007 is \$169,977.

State Trust Fund Loan Program

In 2004, Milwaukee County borrowed \$539,524 from the State Trust Fund Loan Program to finance various equipment items. The County borrowed an

ADOPTED 2007 BUDGET

DEPT: GENERAL COUNTY DEBT SERVICE

UNIT NO. 9960

FUND: Debt Service - 0016

additional \$18,627,012 to finance a portion of its pension contribution variance. The amortization period is four years for the equipment loan and five years for the pension loan. Principal and interest amounts are \$3,809,220 and \$713,348, respectively, for 2007. These amounts are included in the account 8021 and 8022 for the payment of principal and interest. The total loan payment for 2007 is \$4,522,568.

1993 Levy Rate Cap: Effective August 12, 1993, Section 59.605, Wisconsin Statutes imposed a property tax rate limit for Wisconsin counties. Separate limits were imposed for operating levy rates and debt service levy rates. Initially, the baseline for the rate limit was the 1992 actual tax rate adopted for 1993 budget purposes. The County cannot exceed these operating levy rate and debt levy rate limits unless one or more conditions apply, as described below. The statute establishes specific penalties for failure to meet the tax rate limit requirements. Among the penalties for exceeding the tax rate limits are reductions in State shared revenues and transportation aids.

Under the terms of the 1993 levy rate cap, general obligation debt can be issued only if one of the following conditions is met: (1) a referendum is held that approves the debt issuance; (2) the County Board of Supervisors adopts a resolution that sets forth its reasonable expectation that the issuance of the debt will not cause the County to increase the debt levy rate; (3) the issuance of the debt was authorized by an initial resolution adopted prior to the effective date of 1993 Wisconsin Act 16 (August 12, 1993); (4) the debt is issued for certain specified purposes, including financing regional projects under Section 67.5(7)(f); (5) the debt is issued to fund or refund outstanding municipal obligations; or (6) the County Board of Supervisors adopts an initial resolution authorizing the issuance of the debt by a vote of at least three-fourths of the members-elect of the County Board.

2005 Levy Cap: Effective July 27, 2005, Section 66.0602, 2005 Wisconsin Act 25 Local Levy Limits has been enacted so that no city, village, town or county may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The "valuation factor" means a percentage equal to the percentage change in the political subdivision's January 1 equalized value due

to new construction less improvements removed between the previous year and the current year but not less than 2.

The 2005 levy cap combines operating and debt service levy amounts. The conditions under which the levy limit may be adjusted include:

- (a) if a political subdivision transfers to another governmental unit responsibility for providing any service that the political subdivision provided in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service as determined by the department of revenue;
- (b) if a political subdivision increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit that provided the service in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased to reflect the costs of that service, as determined by the department of revenue;
- (c) if a city or village annexes territory from a town, the city's or village's levy increase limit otherwise applicable under this section is increased in the current year by an amount equal to the town levy on the annexed territory in the preceding year and the levy increase limit otherwise applicable under this section in the current year for the town from which the territory is annexed is decreased by that same amount, as determined by the department of revenue;
- (d) (1) if the amount of debt service for a political subdivision is the preceding year is less than the amount of debt service needed in the current year, as a result of the political subdivision adopting a resolution before July 1, 2005, authorizing the issuance of debt, the levy increase limit otherwise applicable to the political subdivision in the current year is increased by the difference between these two amounts, as determined by the department of revenue and (2) if the limit does not apply to amounts levied by a political subdivision for the payment of any

ADOPTED 2007 BUDGET

DEPT: GENERAL COUNTY DEBT SERVICE

UNIT NO. 9960

FUND: Debt Service - 0016

general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision, interest on outstanding debt of the political subdivision, or the payment of related issuance costs or redemption premiums, authorized on or after July 1, 2005, and secured by the full faith and credit of the political subdivision;

- (e) the limit does not apply to the amount that a county levies in that year for a county

children with disabilities education board; and, (f) the limit does not apply to the amount that a 1st class city levies for school purposes. The County is required to comply with both the 1993 levy rate cap and the 2005 levy cap.

INTEREST ALLOCATION (9880)

Org. No.	Capitalized and Operating Interest Expense for Proprietary Fund Departments	2007 Amount
1162	DAS-Information Management Services Division	\$ 688,447
5041	DPW-Airport Divison	328,419
5300	DPW-Fleet Maintenance Division	336,725
5605	Milwaukee County Transit/Paratransit Services	1,049,726
5725	DPW-Facilities Management Division	853,941
1200-1850	Capitalized Interest	960,000
	Total	\$ 4,217,258

APPENDIX



County Executive Scott Walker
2007 Budget Address
September 28, 2006

Chairman Holloway, members of the County Board, Sheriff Clarke, Clerk Ryan, fellow citizens of Milwaukee County: thank you for the opportunity to address you here today.

Later this morning, a valued member of our cabinet – John Hayes – will be going in for surgery. I ask that we take a moment to think of him and pray for a safe recovery.

During the year since my last budget address, our County Veterans Service Officer Domingo Leguizamon was deployed overseas as part of Iraqi Freedom. I ask that we remember him and the many others from Milwaukee County who are serving in our Armed Forces today. In their honor, we fly a Blue Star flag - much like this - in front of our courthouse.

Here in my hand is a piece of the old annex parking structure. After 36 years, that failing cement slab over the freeway is finally down. Amazing to many, there is a new view of the courthouse – a new vision, if you will – and people like it.

In a way, our budget also calls for us to tear down the broken pieces from the past and replace them with a new vision of hope for Milwaukee County.

For too many years, we've seen our seniors forced to move out of their homes because of rapidly rising property taxes. Now, we fear a similar trend with young families.

Taking on our fiscal challenges is no easy task, but adding to our tax burden is not the answer. Asking for more from our taxpayers would be like Ford or GM raising the price of their cars to pay for their legacy costs. A decision like that would only help the other automakers and would be a sign of a failed enterprise.

We need to tackle the high costs of running the government before we start asking for more revenue from the taxpayers. That is why I am pleased to present my fifth straight budget that does not raise the property tax levy from the previous year.

Holding the line on taxes will help control the cost-of-living in our county. In turn, I hope to keep more people in their homes and more jobs in our area. This is key to my vision of hope for Milwaukee County.

And it doesn't stop with taxes. Crime in our community is too high. We must tear down the barriers to cleaning up our neighborhoods.

Safe communities where neighbors work with local law enforcement are a part of my vision of hope. And the county should be a supplement to, not a substitute for, local police departments.

Where we do play a direct role in addressing public safety is through our programs with young people caught up in the juvenile justice system. We continue to build up our programs to divert these young people away from a life of crime. Our budget provides more services to help these kids reconnect with their families, their churches and their communities.

And public safety also means responding to medical emergencies. Despite our fiscal challenges, my budget includes full funding for the EMS system in our county. Insuring that everyone in the county has access to one of the best paramedic systems in the nation is part of my vision of hope.

Another priority in our community is a strong parks system. But support for the parks started to decline more than two decades ago. In 1980, 45% of the county tax levy went to the parks system. By 2000, that had dropped to under 10%.

Parts of the system are still stuck in the 1950s and 60s. It is time to move into the 21st century. Our budget includes major changes to the parks that build a system for the future, not one anchored to the past.

The ultimate vision of hope for the parks is the creation of a new Park District. Nearly all of the award winning parks systems from across the country come from park districts and it is time to build one here in Milwaukee County.

We once had the best park system in the world. The basic foundation is still there, but we need to move to a governing structure that rebuilds our parks once again into the best of the best.

While parks have an impact on nearly everyone, protecting those in need impacts a smaller group - yet it too is a core mission for county government. For years, people with mental illness have faced incredible obstacles to living in the

community. One of the biggest challenges is access to quality housing. Earlier this year, we saw a lot of finger pointing between the city, the state, the county and groups within the community.

It's time to tear down the barriers to assisting those who need our help the most. I'm proud to include a major initiative in this budget to fundamentally change the way we seek to help people with mental illness and the family and friends who support them.

My vision of hope also includes ways to build up our support for people with disabilities, support for our older adults, support for our veterans and support for the poor in our community.

Preserving our quality of life is also a priority. In the future, we want to tear down the hurdles to growth and – instead – build up our relationships with those who support places like the zoo and other cultural attractions. A strong and vibrant quality of life is part of my vision of hope for the future.

Being able to enjoy these quality attractions means being able to afford to live in our region, but not everyone can today. We need to acknowledge that there are pockets of poverty in our county that have grown too large and too severe. We must tear down the walls blocking many of our citizens from economic prosperity.

Helping the region grow our economy is part of my vision of hope for Milwaukee County. Jobs and opportunity must increase and the county can play a significant role by using our assets. We must counter the idea that the government must somehow hoard these assets, and instead, unleash them to spur economic development.

Finally, we must tear down the things that keep this government from running well. My vision includes ways to increase efficiencies and effectiveness – and an ability to restore fiscal responsibility by controlling our benefit and state mandate costs.

Most importantly, we must find a way to tear down our political and personal differences and move forward on building a shared vision of hope for this great county. And that has already begun as members of the board leadership and I started meeting to discuss the budget process, but there is more work to be done.

At times, this may seem difficult but we need only remember what a challenge it was to take down the annex. Yet today, we now have a new view of our beautiful courthouse.

With your help – I believe that together we can build a new vision of hope and make our county great once again.

GLOSSARY

Abatement	Represents a reduction to overall expenditure amounts in a department. Similar to a revenue, it is an account classification used to record the delivery of services from one County department to another County department.
Activity	A subdivision or cost center of a program against which work is reported.
Advantage	An automated accounting and financial management system.
Agency	A code used to define an operating entity within a government that is charged with the responsibility of providing certain services.
Appropriation	An authorization granted by the Board of Supervisors and approved by the County Executive to make expenditures and to incur obligations for specific purposes. (Note: Appropriations are specified as to amount and the time in which they may be expended.)
Appropriation Unit	An accumulation of detail expense budget lines used to control budget expenditures.
Bond	A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.
BRASS	Budgeting, Reporting and Analysis Support System.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term indicates a financial plan for a single year.
Budget Control	The control or management of a governmental unit of enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Budget Message	A general discussion of the proposed budget which outlines important features and indicates any major change in policy as presented in writing by the budget-making authority to the legislative body.
Budgetary Unit	The basic accounting entity within the operating appropriations. The level at which budget appropriations are made by the County Board and to which, in most instances, appropriations are controlled.
Capital Improvement	A non-recurring expenditure used for the preparation of overall program plans (master plans) or for acquiring a permanent fixed asset such as land (title or easement); improvement of land; construction of roadways, bridges, structures or buildings and/or additions thereto; installation of initial equipment necessary for the operation of the improvement; replacement of existing fixed assets; and substantial reconstruction and/or alteration of existing permanent fixed assets which upgrade the improvement beyond its original conditions.
Capital Outlay	Expenditures which result in the acquisition of or addition to fixed assets.
Crosscharge	An internal charge from one County unit to another County unit for services rendered. It is the offset to an "abatement."

Debt Service Fund	A fund established for administering the annual payments of interest and principal on long-term debts other than special assessment and revenue bonds.
Department	A level one organizational unit within the County. Responsible for developing work plans, overseeing and directing operations of component units (e.g., Department of Parks).
Direct Charges	Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit as distinguished from overhead and other indirect expenses.
Division	A level two organizational unit normally reporting to the department level (e.g., Marketing Division, Department of Parks).
Enterprise Fund	A fund established to account for the financing of a primarily self-supporting enterprise that renders goods or services to the public at large on a consumer charge basis (e.g., Airport).
Expenditure	The cost of goods delivered or services rendered, whether paid or unpaid.
Fiscal Year	Any twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The fiscal year for Milwaukee County extends from January 1 to December 31, as prescribed by State law.
Fringe Benefits or Employee Group Benefits	Benefits provided to Milwaukee County employees, including group health and life insurance, retirement and Social Security.
Function	An authorized group of activities having a related purpose.
Funded Full Time-Equivalent Position	The total budgeted positions including full-time, part-time, temporary and overtime positions, after a lump-sum reduction to establish a net salary budget, converted to the decimal equivalent of a full-time position based on 2,088 hours per year.
General Fund	A fund established to account for all financial transactions not properly accounted for in another fund.
Grant	A contribution from another governmental unit or outside agency. The contribution is usually made to aid in the support of a specified function, but it sometimes is also for general programs or specific projects.
Group	A level four organizational unit in the reporting hierarchy which is a subdivision of section organization units (e.g., McKinley Marina, North Region Section, Operations Division, Department of Parks).
Indirect Charges	Those expenses which by their nature cannot be readily allocated to a specific activity or project on a direct basis. These expenses are prorated to the activity code or project levels.

Internal Service Fund	A fund established for the financing of special activities and services performed by a designated organization unit within a governmental jurisdiction for other organization units within the same governmental jurisdiction (e.g., Facilities Management Division, Department of Parks and Public Infrastructure).
Net Salary Reduction	A reduction to personnel costs based on departmental experience of retaining unoccupied positions and frequency of persons hired to replace those leaving. Net salary reduction is also used to curtail personal service spending, while maintaining vacant funded positions.
Objective	A description of a task or function to be accomplished in specific and measurable terms within a defined period of time.
Other Direct Revenue	A source of income to the County through a user fee, sale of goods, interest earnings and other similar activities. This income is a result of such things as the sale of licenses and permits, fines, forfeitures and penalties and other service fee charges.
Program	Any (or a number of) activities combined in a specific plan to accomplish a service objective within the guidelines of the resource management framework.
Reporting Category	Used to track financial information related to grants.
Revenue	Income received by County Government in support of the government's program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and State or Federal funds.
SBFS	Salary, Benefit and Forecasting System used to determine total costs of salaries, wages and fringe benefits paid to or for employees of Milwaukee County.
Section	A level three organizational unit which is a subdivision of division organizational units.
Service	A grouping of programs in the resources management hierarchy. Services are delineated as part of predetermined functions aimed at general community goals.
Tax Levy	The total public contribution of general property taxes to be collected by the government to meet public needs.

COMPARISON OF FUNDED FULL-TIME POSITION EQUIVALENTS

<u>Org.</u>	<u>Description</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2006/2007 CHANGE</u>
LEGISLATIVE AND EXECUTIVE							
1000	County Board	62.6	57.5	57.5	57.7	58.9	1.3
1001	County Board- Audit Department	22.0	20.1	20.0	20.3	20.1	(0.2)
1020	County Board- Intergovernmental Relations	3.7	0.0	0.0	0.0	0.0	0.0
1040	County Board- Office of Community Development Partners*	6.7	5.0	5.0	5.8	5.0	(0.8)
1011	County Executive- General Office	13.3	11.9	10.4	9.6	8.1	(1.6)
1021	County Executive- Veterans Service	6.6	6.6	6.5	7.0	6.0	(1.0)
TOTAL LEGISLATIVE AND EXECUTIVE		114.9	101.1	99.4	100.4	98.1	(2.3)
STAFF							
1110	Civil Service Commission	5.0	5.0	5.0	5.0	5.0	0.0
1120	Personnel Review Board	7.0	7.0	7.0	7.0	7.2	0.2
1130	Corporation Counsel	20.8	16.9	18.5	20.3	21.7	1.4
1019	Dept. of Admin. Services - Office for Persons with Disabilities	6.3	5.3	5.2	5.2	4.1	(1.1)
1135	Dept. of Admin. Services - Labor Relations**	0.0	0.0	0.0	0.0	3.0	3.0
1140	Dept. of Admin. Services - Human Resources	57.2	52.8	53.3	55.5	36.9	(18.6)
1188	Dept. of Admin. Services - Employee Benefits***	0.0	0.0	0.0	0.0	15.3	15.3

* The 2005 Budget transferred the Office of Community Development Partners to the County Board.

** From 2003 to 2006, Labor Relations was part of DAS-Human Resources. The 2007 Budget established Labor Relations as its own organizational unit within the Department of Administrative Services.

*** The 2007 Budget transferred the Employee Benefits section from DAS-Human Resources, establishing it as its own organizational unit within the Department of Administrative Services.

COMPARISON OF FUNDED FULL-TIME POSITION EQUIVALENTS

<u>Org.</u>	<u>Description</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2006/2007 CHANGE</u>
1150	Dept. of Admin. Services - Risk Management	6.1	5.5	5.5	5.8	5.0	(0.8)
1151	Dept. of Admin. Services - Fiscal Affairs	48.1	49.1	45.9	44.6	44.2	(0.4)
1152	Dept. of Admin. Services - Procurement	13.1	9.7	10.1	10.7	9.0	(1.7)
1160	Dept. of Admin. Services - Information Management Services	112.1	96.3	99.3	98.0	93.2	(4.8)
1180	Dept. of Admin. Services - Economic Development	6.9	0.0	0.0	0.0	0.0	0.0
1190	Dept. of Admin. Services - Housing & Community Development	36.9	0.0	0.0	0.0	0.0	0.0
1192	Dept. of Admin. Services - Economic & Community Development*	0.0	38.4	36.0	35.5	29.0	(6.5)
TOTAL STAFF		319.5	286.0	285.8	287.6	273.7	(13.8)
COURTS AND JUDICIARY							
2000	Combined Court Related Operations	310.7	311.6	302.9	280.7	275.2	(5.5)
2430	Department of Child Support	203.4	205.3	191.0	193.1	190.8	(2.4)
TOTAL COURTS AND JUDICIARY		514.1	516.9	493.9	473.8	465.9	(7.9)
GENERAL GOVERNMENTAL SERVICES							
3010	Election Commission**	4.1	4.6	3.8	8.1	7.1	(1.1)
3090	County Treasurer	9.0	9.0	9.0	8.9	9.0	0.1
3270	County Clerk	7.0	7.0	7.0	7.6	7.6	0.0
3400	Register of Deeds	47.5	51.0	48.0	49.5	49.1	(0.4)
TOTAL GENERAL GOVERNMENTAL SERVICES		67.6	71.6	67.7	74.2	72.8	(1.3)

* The 2004 Budget combined Economic Development and Housing into one department.

** Does not include commissioners.

COMPARISON OF FUNDED FULL-TIME POSITION EQUIVALENTS

<u>Org.</u>	<u>Description</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2006/2007 CHANGE</u>
PUBLIC SAFETY							
4000	Office of the Sheriff	1,119.1	1,042.5	1,009.8	986.1	951.0	(35.1)
4300	House of Correction	587.0	517.5	557.4	545.6	527.4	(18.2)
4500	District Attorney	161.2	161.1	161.6	159.1	161.5	2.5
4900	Medical Examiner	29.8	30.9	29.8	27.2	25.0	(2.3)
TOTAL PUBLIC SAFETY		1,897.1	1,752.0	1,758.5	1718.0	1664.9	(53.1)
DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS*							
5040	Airport	212.7	212.7	213.9	217.4	216.4	(0.9)
5070	Transportation Services	27.4	23.1	18.9	20.4	17.8	(2.7)
5080	Architectural, Engineering and Environmental Services	66.5	70.4	51.0	48.9	40.9	(8.0)
5100	Highway Maintenance	126.1	132.0	129.9	117.9	114.2	(3.7)
5300	Fleet Management	63.2	70.6	71.0	63.6	57.5	(6.2)
5700	Administration and Facilities Management	0.0	0.0	0.0	0.0	0.0	0.0
5700	Facilities Management**	251.4	230.1	164.5	172.0	148.9	(23.1)
5800	Director's Office ***	8.9	7.1	54.5	46.9	3.9	(43.0)
TOTAL PARKS AND PUBLIC INFRASTRUCTURE		1,515.1	1,363.8	1,238.5	687.1	599.5	(87.6)

* In 2004, the Parks and Public Works departments merged into the Department of Parks and Public Infrastructure and Org. 5800 was renamed from Administration to Director's Office. The 2006 Budget split DPPI, re-establishing Parks as a separate department and placing the remaining organizations under the Department of Transportation and Public Works.

** As part of the de-merger, several Parks specific positions were transferred from Facilities Management to Parks.

*** The 2007 Budget transfers Security operations from the Director's Office to Facilities Management.

**COMPARISON OF FUNDED
FULL-TIME POSITION EQUIVALENTS**

<u>Org.</u>	<u>Description</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2006/2007 CHANGE</u>
HEALTH AND HUMAN SERVICES							
6300	DHHS-Behavioral Health Division	906.8	916.4	903.2	876.4	886.8	10.4
7200	DHHS-County Health Programs	60.5	56.4	51.9	51.1	49.8	(1.3)
7900	Department on Aging	197.6	183.7	158.5	160.6	147.8	(12.8)
8000	Department of Health and Human Services	<u>846.2</u>	<u>749.3</u>	<u>797.8</u>	<u>795.1</u>	<u>745.4</u>	<u>(49.7)</u>
TOTAL HEALTH AND HUMAN SERVICES		2,011.1	1,905.7	1,911.3	1883.2	1829.7	(53.5)
RECREATION AND CULTURE							
9000	Parks Division	758.9	617.8	534.8	548.0	485.5	(62.5)
9500	Zoological Department	263.1	257.1	250.4	253.1	250.3	(2.7)
9910	University Extension	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.8</u>	<u>(0.3)</u>
TOTAL RECREATION AND CULTURE		<u>264.1</u>	<u>258.1</u>	<u>251.4</u>	<u>802.0</u>	<u>736.6</u>	<u>(65.5)</u>
TOTAL - ALL OPERATING DEPARTMENTS		<u>6,703.5</u>	<u>6,255.2</u>	<u>6,106.6</u>	<u>6026.2</u>	<u>5741.2</u>	<u>(285.0)</u>

CAPITAL IMPROVEMENTS

Capital Improvements

The 2007 Capital Improvements Budget includes 75 separate projects for a total expenditure appropriation of \$63,544,728. Anticipated reimbursement revenue (Federal, State and local grants) totals \$9,739,125 resulting in net County financing of \$53,805,603.

Appropriations for 64 corporate purpose projects total \$45,300,028 with offsetting reimbursement revenues of \$8,820,375. The resulting net county financing of \$36,479,653 is to be financed by \$33,228,014 in general obligation corporate purpose bonds, \$632,039 in sales tax revenues, \$697,600 in investment earnings from the bond proceeds and \$4,820,250 in Passenger Facility Charges (PFC) revenue for Airport vehicle purchases within the Fleet Equipment project.

Budgeted expenditure appropriations for 2007 Airport capital improvements total \$18,244,700. Airport reimbursement revenue of \$918,750 results in net County financing of \$17,325,950. Net County financing for Airport projects includes \$2,652,600 in General Airport Revenue Bonds (GARBS) and \$10,925,300 in Passenger Facility Charges (PFC) revenue bonds and/or pay-as-you-go PFC financing \$359,800 in investment earnings and \$490,000 in miscellaneous revenue.

Since 1982, all Airport improvement costs not reimbursed by State or Federal agencies have been debt financed using general obligation bonds or financed through pay-as-you-go PFC revenues. Airlines housed in General Mitchell International Airport (GMIA) have agreed to pay all accrued principal and interest payments on debt issued on behalf of the Airport. Debt issued for the Airport from 1982 to 1984 is being repaid by the Airlines in accordance with a 25-year repayment schedule outlined in the Airline lease agreement. Bonds issued after 1984 are repaid by the Airlines over the actual term of the issue. Airport bonds issued after 1985 are classified as private activity bonds. These bonds remain tax-exempt, but income earned from these bonds may be subject to the Alternative Minimum Tax for some taxpayers. The County began issuing General Airport Revenue Bonds in 2000 to finance the GMIA parking facility. Beginning in 2004, the County has been issuing PFC-backed revenue bonds supported by GARBs. All debt service payments for the revenue bonds will be the responsibility of the Airlines using GMIA. A portion of both bond issues were GARBs.